

Ref: WIML/BSE/BM/2020 Date: 26th October, 2020

To BSE Limited Phiroze Jeejeebhoy Towers, Dalai Street, Mumbai-400 001.

Sub: Outcome of Board Meeting held on 26th October, 2020 under Regulation 30 of the SEBI (LODR)
Regulations, 2015

Ref: - Wardwizard Innovations & Mobility Limited (Formerly known as Manvijay Development Company Ltd), (Scrip Code: 538970)

Dear Sir/Madam,

The Board of Directors of the Company in its meeting held on Monday, 26th October, 2020 has considered and decided the following matter:

Approved Unaudited the Standalone and consolidated Financial Results along with the Limited Review Report for the quarter and half year ended 30th September, 2020.

The meeting of the Board of the Directors commenced at 02:30 P.M. & concluded at 03:30 P.M.

You are requested to take on record the aforesaid information for your reference and record.

Thanking you,

For Wardwizard Innovations & Mobility Limited

(Formerly known as Manvijay Development Company Ltd)

Jaya Ashok Bhardwaj

(Company Secretary and Compliance Officer

CIN NO. - L35100MH1982PLC264042

Registered office address - 701, 7th Floor, Plot - 96/98, Platinum Arcade, JSS Rd, Central Plaza Cinema, Charni Rd,

Girgaum, Mumbai- 400004(Maharashtra), India

Corporate Office - C-222, GIDC Makarpura Industrial Estate, Vadodara - 390010, Gujarat, India Email id - compliance@wardwizard.in Website - www.wardwizard.in Tel No. - +91 9727755083

Wardwizard Innovations & Mobility Limited (Formerly Known as Manvijay Development Co. Ltd.) CIN: L35100MH1982PLC264042

Registered Office: 401, Floor-4, 23/25, Dhun Building, Janmabboomi Marg, Herniman Circle, Fort, Mumbal-400001 Corporate Office: G-222, GIDC Makarpura Industrial Estate, Vadodara-390010, Gujarat, India Email ID: compliance@wardwizard.in , Tel No. 9727755083, Website: www.manvijay.com

Standalone Satement of Unaudited Flancial Result for the quarter and half year ended 30th September, 2020

(Rupees in Lack)

1		Quarter Ended Half Year Ende			Quarter Ended Half Year Ended		Yesr ended
	Particulars	30-Sep-20	50-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	32st March, 2020
-		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
-		687.7	353.53	0	1,039.22		10.42
_	Revenue From Operations	2.33	0.01	0	2.36	3.46	10.11
1	Other Income (0+80)	690.03	351.55	0	1041.5B	3.46	20.50
1		strens					
٧.	EXPENSES	(34.16)	124.67	0	90.51		-265.0
_	Cost of manurials consumed	595.30	143.99	. 0	739.29		213.6
_	Purchases of Stock-in-Trade Changes in inventories of finished goods,	300000			- Interest		1
	Changes in mentioner or mention govern		0	0	110000	-	
	Stock-in-Trade and work-in-progress	66.80	46,08		114.98	2.08	6.7
	Employee benefits expense	00.00	0	0	0	0.37	
	Finance costs	12.39	7.80	0.08	70.19	0.38	
	Depreciation and amortization expense	19.72	13.06	3.69	32.78	6.52	95.3
	Other expenses	862.05	335.60	3.97	997.65	9.85	110.7
	Total expenses (IV)	962.05	444.00	2007			
	Profit/(loss) before exceptional items and	27.98	15.95	-3.97	43.93	-5.86	-90.2
V	tax (i- IV)	27.98	15.95	0	0	- (
VI.	Exceptional Items		- u				
	Profit/Doss) before tax	22.54	15.95	-3.97	43.93	-5.86	-90.3
ΔI	(V-VI)	27.98	15.00	-3,27	-		(Total
HI.	Tax expense:		0	0	. 0	- 1	
Ξ	(1) Current tax	0	17	- 0	0		0.1
	(2) Deferred tax	0		- 9	-		100
	Profit (Loss) for the period from		17.45	-3.97	43.93	-5.80	91.0
IX.	continuing operations (VII-VIII)	27.98			10.75		0
×	Profit/(loss) from discontinued operations	- 0					0
30	Tax repense of discontinued operations	0	0	- 0	-		
	Profit/(loss) from Discontinued operations				0		0
100	(after tax) (K-N)	0			43.93		_
XII	Profit/(loss) for the period (CK+NII)	27.98	15.95	-391	45.73	-3.0	2
ev.	Cither Comprehensive Income	-				_	
	A (i) Items that will not be reclassified to		1	8			
	modit or loss	0			9	1	
	(ii) Income tax relating to items that will						
	not be reclassified to profit or loss			1		-	
	B (C floors that will be reclassified to					J	
	profe or loss	.0) (0		(1	
	(ii) income tax relating to items that will						
	be reclassified to profit or loss	90	0			×	
	Fotal Corogreherative Income for the						
	period (IGH+XIV)(Comprising Profit		l.			1	
	[Loss) and Other Comprehensive locome	1000	100.0	100	1 111	5.5	-91
χv		27.90	15.93	-3.9	43.9	-57	-701
14.4			1	1 33	30,000		642
	Paid up Equity Share Capital (No of Shares)	2,194.32			The second second		10
	Face Value	1	D to	0 1	0 1	a a	10
_	Earnings per equity share (for continuing				10)		
xv							10
20	(1) Resic	0.13					
_	(2) Diluted	0.13	0.0	8 -0.0	6 0.2	0.	09 -1





xva	Earnings per equity share (for discontinued operation):						
NA.	A common transfer of the common transfer of t	. 0	0	0	- 0	0	- 5
_	(2) Dilutoff	- 0	0	0	0	.04	-
	Earnings per equity share(for discontinued & continued operations)		100		S/An	-0.09	-5.40
O THE	(1) Basic	0.13	0.08	-0.06	0.20	Control of the Park	1.31
	[2] Dikded	0.13	0.08	-0.06	0.20	-0.09	-1.50
	(2) Diluted						

For and Behalf of Board of Directors Wardwizzed Incovations & Mobility Limited (Formacly Known as Meavijey Development Co. Ltd.)

Yatin Sanjay Gapta Managing Director DIN:67261160

Place: Vadodark Date: 25th October, 2020



Note:

- The above un-audited standalone financial results for the quarter and six months ended September 30, 2020 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on October 26, 2020. The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Requirement) Regulations, 2015.
- 2 The financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 3 Ind AS 116 having become effective from 01.04.2019 and the impact of the same is negligible for the company.
- The Government of India, on September 20, 2019, vide Taxation Laws (Amendment) Ordinance 2019, inserted a new Section 1158AA/1158AB in the Income Tax Act, 1963, which gives option to the Company to pay Income Tax at reduced rates as per the provisions/ conditions defined in the said section. The Company is in the process of evaluating the impact of this Ordinance
- 5 Previous period's figures have been re-grouped/re-classified wherever necessary, to correspond with those of the current period's classified wherever necessary.
- 6 Addition in PPE of Rs.93.73 Lats & Capital WIP of Rs.45.88 lats during the 01.04.2020 to 30.09.2020.
- 7 The company has issued Convertible Equity Warrants & it is converted into Share Capital to the tune of Rs. 13.71 Cr on Prefrencial Basis during the period under consideration.
- 8 The company has issued 17.50 laca Equity Shares on Preferencial Basis of Rs.10 each with premium of Rs.22.





Wardwizard Innovations & Mobility Limited (Formerly Known as Manvijay Development Co. Ltd.)

CIN: L35100MH1982PLC264042

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Corporate Office: C-222, GIDC Makarpura Industrial Estate, Vadodara-390010, Gujarat, India Email ID: compliance@wardwizard.in , Tel No. 9727755083, Website: www.manvijay.com

Unaudited Standalone Statement of Assets and Liabilities for Companies (Other than Banks)

(Rupees in Lacs)

	Standalone Statement of Assets and Liabilities	As at 30th September, 2020	As at 31st March, 2020
	Particulars	(Unaudited)	(Audited)
	ASSEST		
1	Non-current assets		41.76
	(a) Property, plant and equiptment	115.30	41.70
	(b) Capital work-in -progress	43.88	
	(C) Goodwill		
	(c) other intengible assets		
	[d] intengible assets under development (e) investments in subsidiary, joint ventures and		
	associate	100.00	400.00
	(f) Non-current Financial Assets	400.00	400.00
	(i) Non-current Investments		
	(iii) Non-current Trade receivables		100.62
	(iii) Non-current Loans	48.78	100.62
	(iv) Other Non-current financial assests		543.30
	Total non-current financial assets		542.38
	(g) Defferred tax assets (net)	(0.82)	(0.82
	(h) Other non-current assets	5.22	4.59 546.15
	Total non-current assets	612.35	240.13
	2 Current Assets	113.46	203.69
	(a) Inventories	115.40	203.0
	(b) Current financial assets		
	(i) Current Investments	33.47	10.4
	(ii) Trade receivables	286.11	138.6
	(iii) Cash and cash equivalents		250.0
	(iv) Bank Balance other than cash and cash equivalent	1,593.28	207.7
	(v) Current Loans & Advances	1,393.20	20117
	(vi) Other current financial assets	2,026.32	560.5
	Total current financial asset	2,020.32	
	(c) Current tax assets (net)	60.66	35.0
	(d) Other current financial assets		595.5
	Total Current asset Non-current assets classified as held for sale	2,000.30	33513
	Regulatory deferral account debit balance and related	1	
	3 deferred tax Assets Total Asset	2,699,33	1,141.7





EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	2,331.20	1,191.08
(b) Other equity	336.54	(92.40
Total Equity attributable to owner of parent	2,667.73	1,098.68
(c) Non controlling interest		
Total Equity	2,667.73	1,098.68
LIABILITIES		
Non-current liabilities		
(a) Non-current financial liabilities	THE WAST	
(I) Borrowings		
(ii) Trade Payables		
(iii) Other non-current financial liabilities		
Total non-current liabilities	7.6	
(b) Provisions		
(c) Deferred tax liabilities (net)		
(d) Deferred government grants		
(e) Other non-current liabilities	Contract of the Contract of th	
Total non-current liabilities	-	
Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings		
(ii) Trade paybles	(9.56)	14.14
(iii) Other current financial liabilities	-	
Total current financial liabilities	(9.56)	14.14
(b) Other current liabilities	3.05	3.60
(c) provisions	38.11	25.22
(e) Current tax liabilities (Net)		
(f) Deferred government grants	44.60	42.0
Total current libilities	31.60	43.0
Liabilities directly associated with assets in disposal		
group classied as held for sale		
Regulatory deferral account credit balance and		
related deferred tax libility	24.44	720.00
Total liabilities	31.60	43.04
Total Equity and Liabilities	2,699.33	1,141.77

В





Unaudited Statement of Standalone Cash flow Statement for the Half year ended 30th Septemebr 2020

Ro. in Lakhu

Particulars	For the year ended 30.09.2020	For the year ended \$1.03.2020
. CASH FLOW FROM OPERATING ACTIVITIES		
With the state of the	41.95	(90.25)
roft/(Loss) before Tax		
djustments for: ASH GENERATED BEFORE WORKING CAPITAL CHANGES		
	20.19	0.76
Supreciation and amortisation expenses	(2.33)	19.86
tterest & Dividend Income Tota	61.79	(99.34
djustnerns for:	44.22	(203.69
Increase)/Decrease is Inventories	90,23	- Andrewson
Increase]/Decresse in other Current Assets	(1/3/38)	1,34,31
Increase)/Decrease in Current Assets, Loans &	10000	772444
advances and Other non-current assets	(0.63	
Increase)/Decrease in Trade receivables	(23.05	
Increase)/Decrease in Current Loans & advances	(1,385.56	
ncrease/(Decrease) in Trade payables	(23.70	
ncrease/(Decrease) in other Current Liabilities	(0.63	
norease/(Decrease) in other Current Provisions	12.69	25.25
ax Assets	1 100000	
CASH GENERATED FROM OPERATIONS	(1,356.04	(417.9
Taxes Paid (net of refunds)		
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)	(1,294.25	(517.2
B.CASH FLOW FROM INVESTING ACTIVITIES	4477.51	0 (41.9
Purchase of property, plant and equipment	(137.6)	9 (41.5
Purchase of intangibles		
WIP		-
Assets acquired through business takeover		
Maturity of bank deposits (havind original maturity of more than 12 months		_
Sale of Fixed Assets		_
Interest Received		744
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B)	(137.6	1) (41.9
C.CASH FLOW FROM FINANCING ACTIVITIES		
Loan From Directors	2.3	9.0
Interest & Divisional Income	8.0	543.0
Proceeds from Issue of Share Capital	51.8	
Luan Recovered / paid	2340	
Proceeds from long term borrowings		
Proceeds from issue of compounding instrument		_
Proceeds from short term borrowings		_
Recognient of long term borrowings		_
Interest paid	365.0	0
Premium on asset of Shares	1401	400
Proceeds from issue of shares	1,140.1	The second secon
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES ®	1,579.7	
Net Increase in Cash and Cash Equivalents (A+8+C)	147.4	
Add: Cash and Cash Equivalents at the biginning of the year	138.	68 2.
Cash and Cash Equivalents at the end of the year	286.	138.
Note:		

Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.
 Previous year figures have been regrouped, where necessary to conform to current year's classification.





Wardwizard Innovations & Mobility Limited (Formerly Known as Marvijay Development Co. Ltd.) CIN: L35100MH1902PLC264042

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Corporate Office: C-222, GIBC Makarpura Industrial Estate, Vadodara-390010, Gujarat, India Email ID: compliance@wardwizard.in , Tel No. 9727755083, Website: www.maxvijay.com

Unaudited Standalone Segment Information for the Quarter Ended 30th September, 2020

(Ropes in Lett)

	3 months saded 20th September 2020	3 roonths ended 30th Jaco 2018	Corresponding 3 receive ended in the previous pror 30th September 2017	figure for current period ended 30th september 2018	Year to dote figure for current period evalual 20th september 2017	Year Ended State March 2018
	(Unaudited)	(Unaudited)	(Unsudted)	[Unearited]	(Uneathed)	(Auther)
Segment Reverse Inst sale/Incores from each segment should be disclosed under this head						
(a) Segment - A	545.78					
(b) Segment - 6	141.92					-
ic) Segment – C	47400	-		4.	- 6	
(d) Segment				-		-
a) Unallocated	0.88			-		-
Total	895.03	-				
Less Inter Segrent Revenue						
Net sales/income From Dokretisms	ED.089			-		
2. Segment Results (Proff(X+)/ Loss (-) before tax and interest from Each segment #						
(a) liegment - A	22.21			-		
thi Segrant - B	3.77					
Ic) Segment – C	-877			-		
			-			-
\$6 Segrers			_			_
el Mallocated	****					
Total	27,98		-			-
Less: () Interest** 45 Other Un-allocates Espenditure net off		-	-	-		-
		-	-		-	-
(iii) Dr-allocable income Total Brofit Before Tax	27.94		-	-	-	-
3. Capital Employed	22.96		-	-	-	-
S. Capital Employers (Segreeut assets)						
	774710			-		-
(a) Segment - A	2,342.30 557.54		-			-
(ii) Segment – B	357.94		-	-		-
(c) Segment - C						
(ii) liegment			-			-
e) littalicizated	3 (86.35	-		-	_	-
Total 1. Capital Employed	2,669.33		-	-	_	-
[Segreent Lieb@lies]	2,542,19					-
(a) Segment - A	357.14	-		-		
Its Segment - It	357,34	-	-	-		
(c) Segment – C				-		
pti Segreco			-		-	-
ii) Unallocated Yatal	2,699.33	1		-		-

Profit/tes before tax and after interest in own of segments having operations which are primarily of financial nature.

"* Other than the interest percaining to the segments having operations which are primarily of financial nature.







CA. Ashok Thakkar CA. Rutvij Vyas CA. S. H. Shastri CA. Janak Shah

CA. Hitesh Shah

CA. Hiral Brahmbhatt CA. Sanjay Bhatt CA. Hemal Vaghani

H. D.: 402, CAPRI HOUSE, B/H. EXPRESS HOTEL, ALKAPURI, VADODARA-390 007

VCA & Associates

503, STERLING CENTRE, BESIDE CENTRE POINT R. C. DUTT ROAD, VADODARA-390 007

PHONE: 0265-2325561 MOBILE: 98251 24489

E-MAIL : vca.rutvij@gmail.com Website : www.vca-ca.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company 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 (Formerly Known as Manvijay Development Co. Ltd.)

Dear Sirs,

Re: Limited Review Report of the Unaudited Financial Results for the quarter ended 30th September, 2020 and Year to end date from 1st April, 2020 to 30th September, 2020.

We have reviewed the accompanying statement of unaudited financial results of Ward wizard innovations & Mobility Ltd (Formerly Known as Manvijay Development Co. Ltd.) for the Quarter ended 30th September, 2020 and year to date from 1st April, 2020 to 30th September, 2020 ("the Statement") attached herewith, being submitted by the company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

This Statement which is the responsibility of the Company's management and approved by the board of directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue 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 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

RUTVIJ VYAS (Partner)

M.NO. 109191

UDIN:20109191AAAAFH9063

Date: 26/10/2020 Place: Vadodara

Wardwizard Innovations & Mebility Limited (Formerly Known as Manvijay Development Co. Ltd.)

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Consolidated Satement of Unaudited Flancial Result for the quarter and half year ended 30th September, 2020 (Rupees in Lect)

		Quarter ended			Half Year Ended			
	Partinulars	30-Sep-20	30-Jun-28	10-Sep-19	90-Sep-20	30-5ep-19	March, 2020	
-		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1 1	Revenue From Operations	687,7	151.52	.0	1039.32		10.42	
	Other locame	2.33	0.03	0	2.36	3.46	16.11	
	Total (mone (I+8)	690.03	351.55	0	1041.58	3.46	20.53	
N I	DOENSES	49100			-		1,000	
	Cost of materials consumed	-34.16	324.67	0	30.53		-203.69	
	Punitures of Stock on Trade	595.30	143.99	. 0	735.25		213.62	
-	Charges in inventories of finished goods,		0	0			1111900	
	Ensployee benefits expense	55.80	46.08	. 0	114.16	2,08		
	Faquet costs	-	.0	- 0		0.87		
	Depreciation and ameritation expense	12.39	7.80	0.08	70.19	0.38	0.76	
	The state of the s	19.72	13.06	3,89	32.78	0.97	94.35	
	Other experies (IV)	662.05	835.60	5.97	997.65	9.8	111.63	
	Profit/(loss) before succeptional items and tax (i- Nr)	27.96	25.95	-3.57	43.55	634	-9L18	
W	Exceptional Items					_		
	Profit/(loos) before Sas (V-VI)	27.96	15.95	-3.57	49.91	4.50	-91.10	
UTS	Tax expense:	17.00	10.50	1,500				
	(1) Carrent tax	0		0				
	(2) Deformed tax	-0		- 0	0		0.81	
	Profit (Loss) for the period from	2000	33333	C 5776	2000	200	-91.93	
TK.	continuing operations (VIII-VIII)	27.98	15.95	-3.97				
W	Profet/Lices from discontinued operations	5	. 0	. 0			9	
21	Tax expense of discontinued operations	- 0	. 0	. 0	0	-		
	Profit/Toxo from Discontinued operations.						1	
303	(after tax) (IC-III)	. 0			0			
201	Prefit/Soss) for the period (IX+XII)	27.98	15.95	3.97	43.93	4.5	-91.9	
XIV	Other Comprehensive Income							
	A (i) iteras that will not be reclassified to						14	
	parafit or loss	D	0	- 0	0		0	
	(ii) Income tax relating to literys that will						19	
	not be reclassified to profit or less	0	10	0	0		0	
	B (i) forms that will be reclassified to							
	profit or loss	.0		it o			0	
	(ii) income tax relating to items that will						199	
	be reclassified to profit or loss.		0		0	2	0	
w	Total Congrehensise Income for the period (CEL-XIV-XC-sequencing Profit (Loss) and Other Comprehensive Income for the period)	27.98		4.9	63.93	-0.3	-01.0	
24	and the same of	2.75					1191.0	
	Paid up Equity Share Capital (No of Shares)	2331.2	2196.2	541			8	
	Face Value	30		10	10	1	0 3	
	Surrings per equity share (for continuing		1					
XVI	opmation):		150	150				
ALVE.	(U) Raski	0.13	0.074	-0.00				
	(2) Diluted	0.11		40.00	0.15	H -0.1	0 40.3	





brys:	Euroings per requity share (for discontinued ageration):		1111	18			
-	(1) Rask	0		0	- 9		
	(7) Diluteral	0	0	0	- 0		-
NVR:	Earnings per equity share(for discrintered) 6, continuing operations)						-
	(1) Sask.	0.13	0.07	40.06	6.19	-0.10	40.5
	(2) Diseased	0.13	0.07	-0.06	0.14	0.10	40.3
	(2) Disped		-				

Place: Vadodare Bute: 25th October, 2020

For and Behalf of Board of Directors
Wardwiczed Innevations & Mobility Limited
(Formorfs Macroneus Manufacy Development Co. Ltd.)
Yatin Sakjay Doogs
Managing Director
DN: 07281150



Note:

- 1 The financial results of following entities have been consultated with the financial results of Wardwizard Innovations & Mobility (still (the Company), hereisofter referred to as "the Group": Subsidiaries Property Trading of India Limited
- 2 The above unraudited standalone financial results for the quarter and six months ended September 30, 2020 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on October 26, 2020. The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- 3 The financial results have been prepared in accordance with the Indian Accounting Standards ("Ind.A5") prescribed under Section 135 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- 4 ind AS 136 having become effective from 01.04.2019 and the impact of the same is negligible for the company.
- 5 The Government of India, on September 20, 2019, vide Taxation Laws (Amendment) Ordinance 2019, inserted a new Section 115BAA/115BAB in the Income Tax Act, 1961, which gives option to the Company to pay income Tax at reduced rates as per the provisions/ conditions defined in the said section. The Company is in the process of evaluating the impact of this Ordinance
- 6 Previous period's figures have been re-grouped/re-classified whorever necessary, to correspond with those of the current period's classification.
- 7 Addition in PPE of Rs.93.73 Lacs & Capital WIP of Rs.43.88 lacs during the DI.04.2020 to 30.09.2020.
- 8 The company has issued Convertible Equity Warrants & it is converted into Share Capital to the tune of Rs. 13.71 Cr on Prefrencial Basis during the period under consideration.
- 5 The company has issued 17.50 lacs. Equity Shares on Preferencial Basis of Rs. 10 each with premium of Rs.22.





Wardwizard Innovations & Mobility Limited (Formerly Known as Manvijay Development Co. Ltd.) CIN: L35100MH1982PLC264042

Registered Office: 401, Floor-4, 23/25, Dhun Building, Janmabhoomi Marg, Horniman Circle, Fort,

Corporate Office: C-222, GIDC Makarpura Industrial Estate, Vadodara-390010, Gujarat, India

Mumbai-400001

Email ID: compliance@wardwizard.in , Tel No. 9727755083, Website: www.manvijay.com

Unaudited Consolidated Statement of Assets and Liabilities for Companies (Other than Banks)

(Rupees in Lacs)

	Consolidated Statement of Assets and Liabilities	As at 30th September, 2020	As at 31st March, 2020
	Particulars	(Unaudited)	(Audited)
- 1	ASSEST		
1 1	Non-current assets		
- 14	a) Property, plant and equiptment	115.30	41.76
1	(b) Capital work-in -progress	45.88	
- 10	C) Goodwill		
- 10	c) other intengible assets		
-	d) Intengible assets under development		
	(a) Investments in subsidiary, joint ventures and associate		
	(f) Non-current Financial Assets	1.000	1.00
	(i) Non-current Investments	1.00	2.00
- 1	(ii) Non-current Trade receivables	439.28	491.17
	(iii) Non-current Loens	439.20	774.11
- 3	(v) Other Non-current financial assests	599.46	533.66
- 1	Total non-current financial assets	(0.82)	/O.82
- 1	(g) Defferred tax assets (net)	5.22	4.59
- 1	(h) Other non-current assets Total non-current assets	5007	537.65
	100000	003.00	
71	Current Assets	113.46	203 69
	(a) inventories	440.70	
	(b) Current financial assets		
	(ii) Current Investments (iii) Trade receivables	33.47	10.42
		286.60	139.16
- 0	(iii) Cash and cash equivalents (iv) Bank Balance other than cash and cash equivalents		
	(v) Current Loans	1,593.28	207.71
- 1	(vi) Other current financial assets		
	Total current financial asset	2,026:80	560.95
- 1	(c) Current tax assets (net)		
	(d) Other current financial assets	60.66	35.07
8	Total Current asset	5 2,087.46	596.0
	Non-current assets classified as held for sale Regulatory deferrs account debit balance and related deferred tax Assets		
.0	Total Asset	2,691.32	1,188.





EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		1.191.06
(a) Equity share Capital	2,331.20	(123.00
(b) Other equity	305.81	The second secon
Total Equity attributable to owner of parent	2,637.01	1,068.08
(c) Non-controlling interest	21.11	20.99
Total Equity	2,658.12	1,089.07
LIABILITIES		
Non-current liabilities		
(e) Non-current financial liabilities		
(I) Borrowings		
(II) Trade Payables		
(iii) Other non-current financial liabilities		
Total non-current liabilities		-
(b) Provisions		
(c) Deferred tax Tabilities (net)		
(d) Daferred government grants		
(e) Other non-current liabilities		
Total non-current liabilities		+
8 Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings		
(ii) Trade paybles	(9,56)	15.7
(iii) Other current financial liabilities		
Total current financial liabilities	(9.56)	25.7
(b) Other current liabilitied	4.65	3.0
	38.11	25.
(c) provisions		
(e) Current tax liabilities (Net)		
(f) Deferred government grants Total current libilities	33.20	44.
	42.00	
Liabilities directly associated with assets in disposal group		
4 classied as held for sale		
Regulatory deferral account credit balance and related deferred		
5 tax libility	45.66	147
Total Rabilities	33.20	44.1
Total Equity and Liabilities	2,691.32	1,133





Unsudited Statement of Consolidated Cash flow Statement for the Half year ended 30th Septemebr 2020 Rs. in Lakha For the year For the year ended ended **Particulars** 31.03.2020 30.09.2020 A. CASH FLOW FROM OPERATING ACTIVITIES (91.10) 43.93 Profit/(Loss) before Tax Adjustments for: CASH GENERATED BEFORE WORKING CAPITAL CHANGES 20,19 0.76 Depreciation and amortisation expenses (2.33) 9.86 Interest & Dividend Income (80.48) 61.79 Total Adjustments for: (203.69) 90.23 (Increase)/Decrease in Inventories (25,59) (31.32)(Increase)/Decrease in other Current Assets (Increase)/Decrease in Current Assets, Loans & (0.63)(4.26)advances and Other non-current assets (23.05) (10.42)(Increase)/Decrease in Trade receivables (206.99) (1,385.56) (Increase)/Decrease in Current Loans & advances 10.73 (25.30) Increase/(Decrease) in Trade payables 0.97 3.30 Increase/(Decrease) in other Current Liabilities 25.22 12.89 Increase/(Decrease) in other Current Provisions Tax Assets (417.43)(1,356.04) CASH GENERATED FROM OPERATIONS Taxes Paid (net of refunds) (1,294.25)(497.91) NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A) B.CASH FLOW FROM INVESTING ACTIVITIES (41.90)(137.61) Purchase of property, plant and equipment Furchase of Intangibles WIF Assets equired through business takeover Maturity of bank deposits (havind original maturity of more than 12 months Sale of Fixed Assets Interest Received NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B) (137.61)(41.92)C.CASH FLOW FROM FINANCING ACTIVITIES Loan From Directors 2.33 (9.86) Interest & Dividend Income Proceeds from issue of Share Capital Loan Recovered / paid 51.84 142.65 Proceeds from long term borrowings Proceeds from Issue of compounding instrument Proceeds from short term borrowings Repayment of long term borrowings Interest paid Premium on Issue of Shares 385.00 Proceeds from issue of shares 1,140.12 543,08 NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES ® 1,579.29 675.88 Net increase in Cash and Cash Equivalents (A+B+C) 147.43 136.04

1. Cash and Cash equivalents represents cash in hand and balances with banks and Dverdraft Facilities.

Add: Cash and Cash Equivalents at the beginning of the year

Cash and Cash Equivalents at the end of the year

2. Previous year figures have been regrouped, where necessary to conform to current year's classification





3.12

139.16

139.16

286.59

Wardsettard Innoveness & Monthly Limited (Furnishly Kname on Massifus Bevelopment Co. Ltd.)

GIN: L35100MH1982PLE354042

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Gorperate GMCH: C-222, GIDC Maharpura Industrial Estate, Vasiodore-390010, Gajaret, India

limail IS: compliancedwardwipard.in , Tel No. 8727735083, Website: www.manvijay.com

Unsudited Consolidated Segment information for the Quarter ended 30th September 2020

(Busines) transfer

Perturbin	3 soundly orded 50th September 2000	A canadia arabed 20th tens 20th	Consequenting 5 mentiles maked in the prevention may 2015 September 2017	Near to Goto Figure for correct partial coded 2015 september 2018	There is claim lighter for dustreet period ended SIER application 2017	Year fireled 31st Murch pasts
	(Unaufforf)	(Linux Block)	() Name of the Co	Uhandhid	(),inseditorit	Ukadhad
Segrent Summer						
net sale/insures from each orgreent shootel be disclosed under this head.	56.78		-	-	-	-
ut Segment A	141.92					
b) Sugment - II	341.50		-		-	-
t) Sagmant - C	-		-	- 4		1
f) Segment	230					
Cestoored	190.02				1.0	-
olei	100000					
Asic Vites Segment Revenue	190.03	1	1		-	
et sales/income Polen Operations	199303	-				
Segment Results (Poutt)(4)/ Late) (before tex see interest from Earth	-					
agreent #	22.81		4	-	1	
si: Sagment, A	3.27		1			
1/Segrount -8	8.17			-		
d:Sepremi = C				1	-	+
S[MgYASE		_	-			
ii Linklisoner	-			1		
Total	22.99					
BAC (Circlered)**		-				
CO Differ Un attended Rependiture net off						
(iii) Lin-alocable income		-	_			
Tripal Physio defene Nex	27.9					
1. Capital Employed						
(Segment assets)	-		-		-	
to Sagniert – A	3,116.8			1		
33 Segment - B	515.4			-		-
2) legrout -C				-	-	14
Ni Segment.						-
el (Malforoted)		1	-	-		
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3. Capital Employed	-00111					
(Segment (Jabilities)					-	1
ni Stammi - A	1,1358			-	1	1
1) Segrant - 5	555.4			-		-
ut Sepment - C		-14		-	-	
uh September					-	
et Onettorated		-		2		
Total .	3,691,3	0.5				

Fighting off unfoldered in our applicable.
It founds have before the cost offer interest in case of augments having operations which are permistly of financial enteres.
The financial manufacture perturbing to the segments basing operations which are presents of financial nature.







CA. Ashok Thakkar CA. Rutvij Vyas CA. Hiral Brahmbhatt CA. Janak Shah

CA. Hitesh Shah

CA. S. H. Shastri CA. Sanjay Bhatt CA. Hemal Vaghani

H. O.: 402, CAPRI HOUSE, B/H. EXPRESS HOTEL, ALKAPURI, VADODARA-390 007

VCA & Associates

Chartered Accountants

503. STERLING CENTRE, BESIDE CENTRE POINT R. C. DUTT ROAD, VADODARA-390 007

PHONE: 0265-2325561 MOBILE: 98251 24489

E-MAIL : vca.rutvij@gmail.com Website : www.vca-ca.com

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

Review Report to The Board of Directors WARDWIZARD INNOVATIONS & MOBILITY LIMITED (Formerly Known as Manvijay Development Co. Ltd.)

Dear Sirs,

Re: Limited Review Report of the Unaudited Financial Results for the quarter ended 30th September, 2020 and Year to end date from 1st April, 2020 to 30th September, 2020.

1.We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Wardwizard Innovations & Mobility Limited (formerly Known as Manvijay Development Co. Ltd.) and its subsidiaries, and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 30th September, 2020 and for the period from 1st April, 2020 to 30th September, 2020, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amendeds. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30th September, 2020 and the corresponding period from to1st April, 2020 to 30th September, 2020 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

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 persons 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

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:

Name of the Entity

Relation

Property Trading of India Limited Subsidiary

5.Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, 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.

We did not review the interim financial statements / financial information / financial results of Property Trading of India Limited which is subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs.3,91,98,562.71 as at 30.09.2020 and total revenues NIL, total net profit/(loss) after tax NIL and total comprehensive income / loss NIL for the quarter ended 30.09.2020 and for the period from01.04.2020 to 30.09.2020, respectively, as considered in the consolidated unaudited financial results.

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

For VCA & ASSOCIATES Chartered Accountants

RUTVIJ VYAS (Partner)

M.NO. 109191

UDIN:20109191AAAAFI4052

Date: 26/10/2020 Place: Vadodara