



Innovations & Mobility Limited  
An ISO 9001: 2015 Company

Ref: WIML/BSE/FINANCIAL RESULTS/OCTOBER/2022

Date: 21<sup>st</sup> October, 2022

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

Scrip Code: 538970  
Script ID: WARDINMOBI

Sub: Submission of Standalone & Consolidated Un-audited Financial Results of the Company for the Second Quarter and Half Year ended September 30, 2022

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 **Friday, 21st October, 2022** has considered and approved the Un-audited Financial Results (**Standalone and Consolidated**) of the Company for the Second Quarter and Half year ended **30th September, 2022** of the Current Financial Year 2022-2023.

In this connection, we are submitting herewith the following:

1. Copy of the Un-audited Financial Results (Standalone and Consolidated) of the Company for the Second Quarter and Half year ended 30th September, 2022 of the Current Financial Year 2022-2023.
2. Copy of the Limited Review Report (LRR) of the Statutory Auditors of the Company, VCA & Associates, Chartered Accountants, Vadodara, on the above Un-audited Financial Results.

The same is also available on the Company's website at [www.wardwizard.in](http://www.wardwizard.in)

The Board meeting commenced at 4.00 P.M. & concluded at 5.00 P.M.

Kindly take the same on record.

Thanking You,  
**For Wardwizard Innovations & Mobility Limited**

**Jaya Ashok Bhardwaj**  
Company Secretary and Compliance Officer

CIN No.- L35100MH1982PLC264042

Registered Office Address - Shop No-508, Swami Samarth Plaza Gantra Hospital, RRT Road, Mulund West Mumbai - 400080 Maharashtra India

Corporate Office - Survey 26/2, Opp, Pooja Farm, Sayajipura, Ajwa Road, Vadodara Gujarat - 390019, India

Email id - [compliance@wardwizard.in](mailto:compliance@wardwizard.in) | Website - [www.wardwizard.in](http://www.wardwizard.in) | Compliance No. - +91 9727755083 | HQ Number: 02668352000



# VCA & Associates

Chartered Accountants

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

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

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

**Limited Review Report on the Unaudited Standalone Financial Results of WARDWIZARD INNOVATIONS & MOBILITY LIMITED for quarter and half year ended September 30,2022 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 30<sup>th</sup> September, 2022 and half year ended 30<sup>th</sup> September, 2022**

We have reviewed the accompanying statement of unaudited financial results of **WARDWIZARD INNOVATIONS & MOBILITY LIMITED** for the quarter ended 30<sup>th</sup> September, 2022 and half year ended 30<sup>th</sup> September, 2022 ("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.

**Emphasis of Matter** , your attention is invited to the Note No.9 to accompanying financial statements regarding consolidation of accounts due to wholly owned subsidiary established in Singapore, which we have not audited / reviewed nor received any report and have relied on the management representation on the state of affairs of the company. Our opinion is not modified in this regards.



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**  
**FRN:114414W**



**RUTVIJ VYAS**

**(Partner)**

**M.NO. 109191**

**UDIN: 22109191BAOJRP3263**

**Date: 21/10/2022**

**Place: Vadodara**





## Wardwizard Innovations &amp; Mobility Limited

CIN: L35100MH1982PLC264042

Registered Office: Shop No-508, Swami Samarth Plaza Gantra Hospital, RRT Road, Mulund West Mumbai City MH 400080

Corp. Office: Survey 26/2, Opposite Pooja Farm Sayajipura, Ajwa Road Vadodara 390019

E-Mail ID: compliance@wardwizard.in , Website: www.wardwizard.in

## Standalone statement of Unaudited Financial Results for the quarter and half year ended 30th September 2022

(Rupees in Lakhs)

	Particulars	Quarter ended			Half year ended		Year Ended
		30th September 2022	30th June 2022	30th September 2021	30th September 2022	30th September 2021	31st March 2022
		Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
I	Revenue From Operations	6,388.61	5,466.49	3,349.96	11,855.10	4,495.67	18,456.10
II	Other Income	8.73	6.10	2.03	14.83	9.31	57.97
III	<b>Total Income (I+II)</b>	<b>6,397.34</b>	<b>5,472.59</b>	<b>3,351.99</b>	<b>11,869.93</b>	<b>4,504.98</b>	<b>18,514.07</b>
IV	<b>EXPENSES</b>						
	Cost of materials consumed	5,472.43	4,689.27	2,830.03	10,161.70	3,661.53	15,818.13
	Purchases of Stock-in-Trade	13.18		9.63	13.18	9.63	9.63
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-151.90	-31.12	-3.15	-183.02	12.85	26.31
	Employee benefits expense	210.74	191.35	130.56	402.09	239.45	613.23
	Finance costs	17.26			17.26		
	Depreciation and amortization expense	104.65	86.33	44.79	190.98	83.06	233.30
	Other expenses	393.30	258.45	104.87	651.75	192.53	599.30
	<b>Total expenses (IV)</b>	<b>6,059.66</b>	<b>5,194.28</b>	<b>3,116.72</b>	<b>11,253.94</b>	<b>4,199.04</b>	<b>17,299.89</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	337.68	278.30	235.27	615.98	305.94	1,214.18
VI	Exceptional Items						
VII	Profit/(loss) before tax (V-VI)	337.68	278.30	235.27	615.98	305.94	1,214.18
VIII	Tax expense:						
	(1) Current tax	87.41	72.36	73.43	159.77	73.43	400.00
	(2) Deferred tax			-			-33.54
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	250.27	205.94	161.84	456.21	232.51	847.72
X	Profit/(loss) from discontinued operations						
XI	Tax expense of discontinued operations						
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>250.27</b>	<b>205.94</b>	<b>161.84</b>	<b>456.21</b>	<b>232.51</b>	<b>847.72</b>
XIV	Other Comprehensive Income	8.72			8.72		-0.06
	A (i) Items that will not be reclassified to profit or loss	12.30			12.30		-0.08
	(ii) Income tax relating to items that will not be reclassified to profit or loss	3.58			3.58		0.02
	B (i) Items that will be reclassified to profit or loss						-
	(ii) Income tax relating to items that will be reclassified to profit or loss						-
XV	<b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>258.99</b>	<b>205.94</b>	<b>161.84</b>	<b>464.93</b>	<b>232.51</b>	<b>847.66</b>
	Paid up Equity Share Capital (No of Shares)	2,620.52	2,620.52	2,563.82	2,620.52	2,563.82	2,620.52
	Face Value	1	1	1	1	1	1
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.10	0.08	0.06	0.18	0.09	0.35
	(2) Diluted	0.10	0.08	0.06	0.18	0.09	0.35
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic						0
	(2) Diluted						0
XVIII	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	0.10	0.08	0.06	0.18	0.09	0.35
	(2) Diluted	0.10	0.08	0.06	0.18	0.09	0.35



**Note:**

1	The Statement of unaudited Financial Result for the Quarter and half year ended 30th September, 2022 have been reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at their meeting held on 21/10/2022.
2	These Financial results have been prepared in accordance with the Indian Accounting Standard (Ind-AS) prescribed under Section 133 of the Company Act, 2013, read with relevant rules issued thereunder.
3	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. There are no qualifications in the audit report.
4	The previous period figures have been regrouped/reclassified wherever required to conform to the current year's presentation.
5	Additions in PPE is Rs. 682.22 Lakhs, Intangible assets - Rs. 19.13 Lakhs, Capital WIP - 3.23 Lakhs during the 01.04.2022 to 30.09.2022
6	No Investors complaint remains pending at the quarter ended on 30th September 2022.
7	Total No. of shares held is 26,20,52,303 out of which 25,63,82,000 shares are fully paid up and 56,70,303 shares are partly paid up as on 30.09.2022.
8	Based on the guiding principles given in Ind AS-108 on 'Operating Segments', the Company's business activity fall within a Multiple operating segment, namely EV segment & Consumer Home Appliances.
9	During the period under review, the company has formed wholly owned subsidiary company "Wardwizard Global PTE LTD" established in Singapore for research and development into Electric Vehicle Industries and the company has elected not to submit consolidate accounts as the company is still in process of capitalising the same and neither share capital has been infused nor operations have been undertaken in the said subsidiary.

Place: Vadodara  
Date: 21st October, 2022

  
Yatin Sanjay Gupte  
Managing Director  
DIN: 07261150





**WARDWIZARD INNOVATIONS & MOBILITY LIMITED**

CIN: L35100MH1982PLC264042

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E-Mail ID: compliance@wardwizard.in , Website: www.wardwizard.in

**Statement of unaudited Assets and Liabilities for Companies (Other than Banks)-Standalone**

(Rupees in Lakhs)

Standalone Statement of Assets and Liabilities  Particulars	30th September 2022	31st March 2022
	Unaudited	Audited
<b>A ASSEST</b>		
<b>1 Non-current assets</b>		
(a) Property, plant and equipment	4,098.97	3,603.67
(b) Capital work-in -progress	3.23	
(c) Goodwill		
(c) other Intangible assets	27.01	13.17
(d) Intangible assets under development		
(e) Investments in subsidiary, joint ventures and associate		
(f) Non- current Financial Assets		
(i) Non-current Investments		
(ii) Non-current Trade receivables		
(iii) Non-current Loans	242.00	242.00
(iv) Other Non-current financial assets	104.81	53.92
<b>Total non-current financial assets</b>	<b>4,476.02</b>	<b>3,912.76</b>
(g) Deferred tax assets (net)	30.07	30.07
(h) Other non-current assets	1,302.15	945.12
<b>Total non-current assets</b>	<b>5,808.24</b>	<b>4,887.94</b>
<b>2 Current Assets</b>		
(a) Inventories	7,574.88	7,157.91
(b) Current financial assets		
(i) Current Investments		
(ii) Trade receivables	1,617.96	585.63
(iii) Cash and cash equivalents	105.67	1,708.42
(iv) Bank Balance other than cash and cahs equivalents		
(v) Current Loans	1,235.25	1,509.58
(vi) Other current financial assets	52.54	0.90
<b>Total current financial assets</b>	<b>10,586.30</b>	<b>10,962.45</b>
(c) Current tax assets (net)	-78.61	-137.76
(d) Other current financial assets	2,446.06	2,216.47
<b>Total Current assets</b>	<b>12,953.75</b>	<b>13,041.17</b>
Non-current assets classified as held for sale Regulatory deferral 3 account debit balance and related deferred tax Assets		
<b>Total Assets</b>	<b>18,761.99</b>	<b>17,929.11</b>



<b>B EQUITY AND LIABILITIES</b>		
<b>1 EQUITY</b>		
<b>Equity attributable to owner of parent</b>		
(a) Equity share Capital	2,592.17	2,592.17
(b) Other equity	4,040.34	3,632.08
<b>Total Equity attributable to owner of parent</b>	<b>6,632.51</b>	<b>6,224.26</b>
(c) Non controlling interest		
<b>Total Equity</b>	<b>6,632.51</b>	<b>6,224.26</b>
<b>2 LIABILITIES</b>		
<b>Non-current liabilities</b>		
<b>(a) Non-current financial liabilities</b>		
(i) Borrowings		
(ii) Trade Payables		
(iii) Other non-current financial liabilities		
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>
(b) Provisions	25.26	20.84
(c) Deferred tax liabilities (net)		
(d) Deferred government grants		
(e) Other non-current liabilities		
<b>Total non-current liabilities</b>	<b>25.26</b>	<b>20.84</b>
<b>3 Current liabilities</b>		
<b>(a) Current Financial liabilities</b>		
(i) Borrowings	830.10	
(ii) Trade paybles	6,474.13	7,031.41
(iii) Other current financial liabilities	3.23	0.68
<b>Total current financial liabilities</b>	<b>7,307.46</b>	<b>7,032.09</b>
(b) Other current liabilities	4,183.99	4,517.28
(c) provisions	612.76	134.65
(e) Current tax liabilities (Net)		
(f) Deferred government grants		
<b>Total current liabilities</b>	<b>4,796.75</b>	<b>11,684.01</b>
Liabilities directly associated with assets in disposal group		
4 classied as held for sale		
Regulatory deferral account credit balance and related deferred		
5 tax liability		
<b>Total liabilities</b>	<b>4,822.01</b>	<b>11,704.85</b>
<b>Total Equity and Liabilities</b>	<b>18,761.99</b>	<b>17,929.11</b>

For and behalf of Board of Wardwizard Innovations & Mobility Limited



Yatin Sanjay Gupte  
Managing Director  
DIN: 07261150

Place: Vadodara  
Date: 21st October, 2022



<p style="text-align: center;"><b>WARDWIZARD INNOVATIONS &amp; MOBILITY LIMITED</b>  CIN: L35100MH1982PLC264042  Registered Office: Shop No-508, Swami Samarth Plaza Gantra Hospital, RRT Road, Mulund West Mumbai City MH 400080  Corp. Office: Survey 26/2, Opposite Pooja Farm Sayajipura, Ajwa Road Vadodara 390019  E-Mail ID: compliance@wardwizard.in, Website: www.wardwizard.in</p>						
<p style="text-align: center;">Unaudited Standalone Segment Information for the Quarter and half ended 30th September 2022</p>						

Particulars	Quarter ended			Half year ended		Year Ended 31st March 2022
	30th September 2022	30th June 2022	30th September 2021	30th September 2022	30th September 2021	
	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Segment – A Joy E bike	6,369.06	NA	3,219.11	11,841.64	4,189.90	18,076.57
(b) Segment – B Vyom Innovation	14.54	NA	0.54	14.54	0.54	14.30
(c) Segment – C Sale of Services	-	NA	130.31	-	305.23	357.05
e) Unallocated	13.74	NA	2.03	13.74	9.31	66.15
<b>Total</b>	<b>6,397.34</b>		<b>3,351.99</b>	<b>11,869.93</b>	<b>4,504.98</b>	<b>18,514.07</b>
Less: Inter Segment Revenue						
Net sales/Income From Operations						
2. Segment Results (Profit)(+/-) Loss (-) before tax and interest from Each segment)#						
(a) Segment – A Joy E bike	336.19	NA	225.94	614.51	285.44	1,185.49
(b) Segment – B Vyom Innovation	0.77	NA	0.04	0.75	0.04	0.94
(c) Segment – C Sale of Services	-	NA	9.15	-	19.87	23.42
e) Unallocated	0.73	NA	0.14	0.71	0.59	4.34
<b>Total</b>	<b>337.68</b>		<b>235.27</b>	<b>615.98</b>	<b>305.94</b>	<b>1,214.18</b>
Less: i) Interest**						
(ii) Other Un-allocable Expenditure net off						
(iii) Un-allocable income						
<b>Total Profit Before Tax</b>	<b>337.68</b>		<b>235.27</b>	<b>615.98</b>	<b>305.94</b>	<b>1,214.18</b>
3. Capital Employed (Segment assets)						
(a) Segment – A Joy E bike	18,717.29	NA	5,923.91	18,717.29	5,923.91	17,505.44
(b) Segment – B Vyom Innovation	22.98	NA	1.00	22.98	1.00	13.84
(c) Segment – C Sale of Services	-	NA	239.80	-	239.80	345.77
e) Unallocated	21.72	NA	3.73	21.72	3.73	64.06
<b>Total</b>	<b>18,761.99</b>		<b>6,168.44</b>	<b>18,761.99</b>	<b>6,168.44</b>	<b>17,929.11</b>
3. Capital Employed (Segment Liabilities)						
(a) Segment – A Joy E bike	18,717.29	NA	5,923.91	18,717.29	5,923.91	17,505.44
(b) Segment – B Vyom Innovation	22.98	NA	1.00	22.98	1.00	13.84
(c) Segment – C Sale of Services	-	NA	239.80	-	239.80	345.77
e) Unallocated	21.72	NA	3.73	21.72	3.73	64.06
<b>Total</b>	<b>18,761.99</b>		<b>6,168.44</b>	<b>18,761.99</b>	<b>6,168.44</b>	<b>17,929.11</b>




\*strike off whichever is not applicable

# Profit/loss before tax and after interest in case of segments having operations which are primarily of financial nature.

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





<p style="text-align: center;">Wardwizard Innovations &amp; Mobility Limited  CIN: L35100MH1982PLC264042  Registered Office: Shop No-508, Swami Samarth Plaza Gantra Hospital, RRT Road, Mulund West Mumbai City MH 400080  Corporate Office: Survey 26/2, Opposite Pooja Farm Sayajipura, Ajwa Road Vadodara 390019  Email ID: compliance@wardwizard.in/ Website: www.wardwizard.in/ Tel No: +91 9727755083</p>			
<p style="text-align: center;">Standalone unaudited Statement of Cash flow Statement for the year ended 30.09.2022</p>			
			(Rupees in Lakhs)
Particulars	For September, 2022	For September, 2021	For March, 2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit/(Loss) before Tax	615.97	305.94	1,214.18
Adjustments for:			
Depreciation and amortization expense	190.98	83.06	233.30
Interest & Dividend received	-0.58	-36.47	-0.11
Profit on sale of Fixed Assets	-0.03	-	-
Provision for Current Tax	-	-73.43	-
Fixed Asset W/off	-	-	-
Other Comprehensive (Income)/Loss	12.30	-	-0.08
<b>CASH GENERATED BEFORE WORKING CAPITAL CHANGES</b>	<b>818.64</b>	<b>279.09</b>	<b>-</b>
Adjustments for:			
<b>CASH GENERATED FROM OPERATIONS</b>			
Inventory	-416.97	-873.19	-6,425.44
Current Tax	-142.50	-	-15.24
Other Current Assets	-229.58	-417.26	-1,850.26
Other Non Current Assets	-357.03	-	-945.12
Trade Receivable	-1,032.33	57.12	-296.33
Loans & Advances - Current	274.33	-726.83	-1,246.26
Other financial Assets	-51.64	-6.95	0.04
Trade Payables- Current	-557.28	706.34	6,103.27
Trade Payables- Non Current	-	-	-
Other Current Liabilities	-333.28	1,207.33	4,502.65
Other Non Current Financial Assets	-50.89	-	-49.18
Current -Provisions	4.42	-27.63	89.51
Non Current -Provisions	478.12	2.80	13.84
Other financial Liabilities	2.55	0.41	0.68
Income taxes paid(Advance Tax)	-80.00	-	-245.00
<b>NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)</b>	<b>-1,673.44</b>	<b>201.24</b>	<b>1,084.44</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment	-704.58	-590.94	-2,304.26
Purchase of Intangibles	-	-	-
Proceeds from sale of property, plant and equipment	1.22	-	-
Profit on sale of fixed Assets	0.03	-	-
Maturity of bank deposits (having original maturity of more than 12 months)	-	-	-
Interest Received	-	-	-
<b>NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B)</b>	<b>-703.33</b>	<b>-590.94</b>	<b>-2,304.26</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Interest & Dividend Received	0.58	0.11	0.11
Proceeds from issue of Share Capital	-	277.13	2,601.95
Proceeds from Short term borrowings	830.10	-	-
Proceeds from long term borrowings	-	-	-
Repayment of short term borrowings	-	-	-
Dividend Paid	-56.66	-	-36.36
Pending Investment Realised	-	-	134.84
Loan Recovered	-	4.84	-
Interest paid	-	-	-
<b>NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES ©</b>	<b>774.02</b>	<b>282.08</b>	<b>2,700.55</b>
Net Increase in Cash and Cash Equivalents (A+B+C)	-1,602.75	-107.63	1,480.72
Add: Cash and Cash Equivalents at the beginning of the year	1,708.42	227.70	227.70
Cash and Cash Equivalents at the end of the year	105.67	120.07	1,708.42
<p>Note:</p> <p>1. Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.</p> <p>2. Previous year figures have been regrouped, where necessary to conform to current year's classification</p>			
<p style="text-align: right;">For and behalf of Board of Wardwizard Innovations &amp; Mobility Limited</p> <div style="display: flex; justify-content: space-between; align-items: center;"> <div> <p>Place: Vadodara Date: 21st October, 2022</p> </div> <div style="text-align: center;">   </div> <div style="text-align: center;">   Yatin Sanjay Gupte Managing Director QIN: 07261150 </div> </div>			