

Ref: WIML/BSE/FINANCIAL-RESULTS/DEC-Q3/2023

Date: 13th January, 2024

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 Un-audited Financial Results (Consolidated & Standalone) of the Company for the Third Quarter and Nine Months ended 31st December, 2023

<u>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.</u>

Dear Sir/Madam,

The Board of Directors of the Company at its meeting held today, i.e. **Saturday**, **13**<sup>th</sup> **January**, **2024** has considered and approved the Un-audited Financial Results (Consolidated & Standalone) of the Company for the Third Quarter and Nine Months ended 31<sup>st</sup> December, 2023.

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 including Cash Flow Statement for the third quarter and nine months ended 31st December, 2023.

The same is also available on the Company's website at <a href="www.wardwizard.in">www.wardwizard.in</a>.

The Board meeting commenced at 04:00 P.M. and concluded at 06: 15 P.M.

Kindly take the same on record.

Thanking You,

For WARDWIZARD INNOVATIONS & MOBILITY LIMITED

Deepakkumar Mineshkumar Doshi Chief Financial Officer

CIN: L35100MH1982PLC264042



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

CA. Janak Shah CA. Hitesh Shah

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 **VCA** & Associates

**Chartered Accountants** 

3rd FLOOR, SAMYAK STATUS, NEAR D.R. AMIN SCHOOL, DISTRICT COURT ROAD, DIWALIPURA, VADODARA-390007 Gujarat.

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Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results for Third Quarter and Nine Months ended on 31<sup>st</sup> December, 2023 of WARDWIZARD INNOVATIONS & MOBILITY LIMITED 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 Unaudited Standalone Financial Results for Third Quarter and Nine months ended on 31<sup>st</sup> December, 2023

We have reviewed the accompanying statement of unaudited financial results of WARDWIZARD INNOVATIONS & MOBILITY LIMITED for the third quarter and nine months ended on 31<sup>st</sup> December 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, which are 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 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on these financial statements 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.

ASSOC

VADODARA

For VCA & ASSOCIATES
Chartered Accountants

FRN:114414W

CA RUTVIJ VYAS

(Partner)

M.NO. 109191

UDIN: 24109191BJZYV@8280

Date: 13-01-2024 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 9727755083/6358849385

## Unaudited Standalone Statement of Financial Results for the Quarter and Nine months ended 31st December, 2023

Amount in Lakhs

		Quarter ended		Nine Mon	ths Ended	Year ended	
Particulars	31st December, 2023	30th September, 2023	31st December, 2022	31st December, 2023	31st December, 2022	31st March, 2023	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
Revenue from operations	10628.60	4510.99	6982.72	18926.50	18837.82	23892.6	
Other Income	3.70	2.34	0.00	8.44	14.83	36.2	
Total Income (I+II)	10632.30	4513.33	6982.72	18934.94	18852.65	23928.8	
Expenses							
Cost of materials consumed	7104.58	3787.93	5519.34	14570.15	15681.04	19331.1	
Purchases of stock-in-trade	0.00	0.00	0.00	0.00	13.18	13.1	
Changes in inventories of finished goods,							
stock-in -trade and work-in-progress	102.76	(674.36)	25.58	(1,626.42)	(157.44)	(142.75	
Employee benefits expense	303.92	294.32	225.70	840.26	627.79	843.7	
Finance costs	160.43	93.57	48.02	334.49	65.28	76.6	
Depreciation and amortization expense	173.25	164.60	124.55	492.38	315.53	494.9	
Other expenses	1970.83	519.93	563.08	2937.58	1214.83	1926.7	
Total expenses (IV)	9815.76	4185.99	6506.25	17548.45		22543.72	
Profit/(loss) before exceptional items and							
	816.53	327.34	476 47	1386 49	1092 46	1385.15	
						0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	
	916.52	227.24	176 17	1206 40	1002.46	1385.15	
	010.55	327.34	4/0.4/	1500.49	1092.46	1385.13	
	016.52	227.24	476 47	1205.10	4002.45	1305.15	
	816.53	327.34	4/6.4/	1386.49	1092.46	1385.15	
						455.90	
	0.94	(5.46)	0.00	(4.52)	0.00	(14.96)	
	570.41	241.74	343.38	987.27	799.60	944.21	
Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00	
Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00	
Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00	
Profit/(loss) for the period (XI+XIV)	570.41	241.74	343.38	987.27	799.60	944.21	
Other Comprehensive Income/(loss)							
	(5.30)	4.50	0.64	(2.07)	21.04	2.42	
II.	(5.50)	4.55	5.04	(2.97)	21.94	3,43	
	1.47	1 20	2.51	2 20	6.00	1.00	
	1,47	1.20	2.51	3.38	6.09	1.00	
The Control of the Co	0.00	0.00	0.00	0.00	0.00	0.00	
·	0.00	0.00	0.00	0.00	0.00	0.00	
	2.00						
	1250 15000					0.00	
Total Other Comprehensive Income/(loss)	(3.82)	3.31	7.13	(2.14)	15.85	2.43	
Total Comprehensive Income for the							
period Comprising Profit (Loss) and Other		A					
omprehensive Income for the period (XV							
+XVI)	566.59	245.05	350.51	985.13	815.45	946.64	
Paid up Equity Share Capital (No of				303.13	010110	310.01	
Shares) (Face Value: Rs. 1/· each )	2606.94	2606.94	2604.63	2606.94	2604.63	2606.94	
Shares) (Face value: Rs. 1/- each )							
Earnings per equity share (for continuing operation):-In Rupees							
	Revenue from operations Other Income Total Income (I+II) Expenses Cost of materials consumed Purchases of stock-in-trade  Changes in inventories of finished goods, stock-in-trade and work-in-progress Employee benefits expense Finance costs Depreciation and amortization expense Other expenses Total expenses (IV) Profit/(loss) before exceptional items and extraordinary Items and tax (III-IV) Exceptional Items Profit/(loss)before extraordinary Items/Prior Period Items and tax (V-VI) Extraordinary items/Prior Period Items Profit before tax (VII • VIII) Tax expense: (1) Current tax (2) Deferred tax Profit (Loss) for the period from continuing operations (IX-X) Profit/(loss) from Discontinued operations Tax expense of discontinued operations Profit/(loss) from Discontinued operations (after tax) (XII-XIII) Profit/(loss) for the period (XI+XIV) Other Comprehensive Income/(loss) A (i) Items that will not be reclassified to profit or loss (ii) Income tax (expense)/credit relating to items that will not be reclassified to profit or loss (iii) Income tax (expense)/credit relating to items that will be reclassified to profit or loss (ii) Income tax (expense)/credit relating to items that will be reclassified to profit or loss Total Other Comprehensive Income for the period Comprising Profit (Loss) and Other omprehensive Income for the period Comprehensive Income for the period (XV	Revenue from operations 10628.60 Other Income 3.70 Total Income (I+II) 10632.30 Expenses Cost of materials consumed 7104.58 Purchases of stock-in-trade 0.00 Changes in inventories of finished goods, stock-in -trade and work-in-progress 102.76 Employee benefits expense 303.92 Finance costs 160.43 Depreciation and amortization expense 173.25 Other expenses 1970.83 Total expenses (IV) 9815.76 Profit/(Ioss) before exceptional items and extraordinary Items and tax (III-IV) 816.53 Exceptional Items 0.00 Profit/(Ioss) before extraordinary Items/Prior Period Items and tax (V-VI) 816.53 Extraordinary items/Prior Period Items Profit before tax (VII • VIII) 816.53 Tax expense: (1) Current tax 245.18 (2) Deferred tax 0.94 Profit/(Ioss) from the period from continuing operations (IX-X) 570.41 Profit/(Ioss) from Discontinued operations 0.00 Profit/(Ioss) from Discontinued operations 0.00 Profit/(Ioss) for the period (XI+XIV) 570.41 Other Comprehensive Income/(Ioss) (5.30) (ii) Income tax (expense)/credit relating to items that will not be reclassified to profit or loss (5.30) (iii) Income tax (expense)/credit relating to items that will not be reclassified to profit or loss (0.00 Total Other Comprehensive Income/(Ioss) (3.82) Total Comprehensive Income for the period Comprising Profit (Loss) and Other omprehensive Income for the period Comprising Profit (Loss) and Other omprehensive Income for the period Comprising Profit (Loss) and Other omprehensive Income for the period Comprising Profit (Loss) and Other omprehensive Income for the period Comprising Profit (Loss) and Other omprehensive Income for the period Comprising Profit (Loss) and Other omprehensive Income for the period Comprising Profit (Loss) and Other omprehensive Income for the period Comprising Profit (Loss) and Other omprehensive Income for the period Comprising Profit (Loss) and Other omprehensive Income for the period Comprising Profit (Loss) and Other omprehensive Income for the period (XV	Revenue from operations   10628.60   4510.99     Other Income   3.70   2.34     Total Income (I+II)   10632.30   4513.33     Expenses	Particulars   2023   Clunaudited   Clunaud	Particulars   State   September, 2023 (Unaudited)   September, 2023 (Unaudited)   December, 2024 (Una	Particulars   Sist December, 2023   Clunaudited   Clunau	



	(2) Diluted	0.22	0.09	0.14	0.38	0.31	0.36	
XIX	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	
XX	Earnings per equity share(for discontinued & continuing operations)-In Rupees							
	(1) Basic	0.22	0.09	0.14	0.38	0.31	0.36	
	(2) Diluted	0.22	0.09	0.14	0.38	0.31	0.36	
Notes:								
	The Statement of Unaudited Standalone Financial Results for the Quarter ended 31st December, 2023 have been reviewed by the Audit Committed and approved by the Board of Directors at their meeting held on 13th January, 2024  These un-audited financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 1 of the Company Act, 2013, read with the companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and the provision							
2	and approved by the Board of Directors at their n These un-audited financial results have been pre	neeting held on 13 pared in accordance	th January, 2024 e with the Indian	Accounting Sta	ndards (Ind-AS)	as prescribed und	er Section 133	
	and approved by the Board of Directors at their n These un-audited financial results have been prep of the Company Act, 2013, read with the compan	neeting held on 13 pared in accordanc ies (Indian Accour	th January, 2024 se with the Indian nting Standards )	Accounting Sta Rules , 2015 as a	ndards (Ind-AS) amended from t	as prescribed under the to time and the	er Section 133	
2	and approved by the Board of Directors at their in These un-audited financial results have been preported the Company Act, 2013, read with the companion of the Companies Act, 2013.	neeting held on 13 pared in accordancies (Indian Accour /reclassified when ied out a "Limited	th January, 2024 te with the Indian nting Standards ) ever required to Review Report" (	Accounting Sta Rules , 2015 as a conform to the of the above resi	ndards (Ind-AS) amended from t current year's pi	as prescribed undo ime to time and the resentation.	er Section 133 ne provisions	
2	and approved by the Board of Directors at their in These un-audited financial results have been preported the Company Act, 2013, read with the company of the Companies Act, 2013.  The previous period figures have been regrouped The Statutory auditors of the Company have carr	neeting held on 13 pared in accordance ies (Indian Account Preclassified when ied out a "Limited ons, 2015.There ar	th January, 2024 the with the Indiar nting Standards ) ever required to Review Report" ( e no qualification	Accounting Sta Rules , 2015 as a conform to the of the above resi	ndards (Ind-AS) amended from t current year's pi	as prescribed undo ime to time and the resentation.	er Section 133 ne provisions	
3 4	and approved by the Board of Directors at their in These un-audited financial results have been preported for the Company Act, 2013, read with the company of the Companies Act, 2013.  The previous period figures have been regrouped The Statutory auditors of the Company have carr Obligation and Disclosure Requirement) Regulation	preeting held on 13 pared in accordance ies (Indian Account / reclassified when ied out a "Limited ons, 2015. There are g in Single Segmen	th January, 2024 the with the Indian inting Standards ) ever required to Review Report <sup>11</sup> (e no qualification mber, 2023	A Accounting Sta Rules , 2015 as a conform to the conform to the additional trees are the state of the additional trees are the conformation to th	ndards (Ind-AS) amended from t current year's pr ults as per Regul port.	as prescribed undime to time and the sentation.	er Section 133 ne provisions BI (Listing	

WARDWIZARD INNOVATIONS & MOBILITY LIMITED

Deepakkumar Mineshkumar Doshi Yatin Sanjay Gupte **Managing Director Chief Financial Officer** DIN: 07261150 PAN: CDVPD3650D



### 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 9727755083/6358849385

		Information for the Qu	A STATE OF THE PARTY OF THE PAR			Amount in Lakhs				
	Quarter ended Nine Months Ended									
Particulars	31st December, 2023 Unaudited	30th September,2023 Unaudited	31st December, 2022 Unaudited	31st December, 2023 Unaudited	31st December, 2022 Unaudited	31st March, 2023 Audited				
1. Segment Revenue										
(net sale/income from each										
segment should be disclosed										
under this head)										
(a) Segment – A Joy E bike	NA	NA	NA	NA	NA	23,878.06				
(b) Segment – B-Vyom Innovation	NA	NA	NA	NA	NA	14.54				
(c) Segment – C Sale of Services	NA	NA	NA	NA	NA					
(d) Unallocated	NA	NA	NA	NA	NA	36.27				
Total	NA		NA	NA	NA	23,928.87				
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	NA	NA	NA	NA	NA	1,458.73				
(b) Segment – B-Vyom Innovation	NA	NA	NA	NA	NA	0.89				
(c) Segment – C Sale of Services	NA	NA	NA	NA	NA	-				
(d) Unallocated	NA	NA	NA	NA	NA	2.22				
Total	NA NA	NA	NA	NA	NA	1,461.83				
Less: i) Interest**										
(ii) Other Un-allocable										
Expenditure net off										
(iii) Un-allocable income										
Total Profit Before Tax	NA	NA	NA	NA	NA	1,385.15				
3. Capital Employed										
(Segment assets)										
(a) Segment – A Joy E bike	NA	NA	NA	NA	NA NA	22,316.29				
(b) Segment – B-Vyom Innovation	NA	NA	NA	NA	NA.	13.59				
(c) Segment – C Sale of Services	NA	NA NA	NA	NA	NA.	-				
(d) Unallocated	NA	NA NA	NA	NA	NA.	33.90				
Total	NA NA	NA NA	NA	NA	NA NA	22,363.78				
3. Capital Employed										
(Segment Liabilities)										
(a) Segment – A Joy E bike	NA.	NA NA	NA	NA	N.A	22,316.29				
(b) Segment – B-Vyom Innovation	N.A	NA NA	NA	NA	NA NA	13.59				

\*strike off whichever is not applicable

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VADODARA

(c) Segment – C Sale of Services

(d) Unallocated
Total

Place: Vadodara

Date: 13th January, 2024

# 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.

FOR AND ON BEHALF OF BOARD

WARDWIZARD INNOVATIONS & MOBILITY LIMITED

NA NA

Yatin Sapay Gupte Managing Director DIN: 07261150

Deepakkumar Mineshkumar Doshi

NA

NA

NA

NA

33.90

VADODARA PO

VADODARA

22,363.78

Chief Financial Officer PAN: CDVPD3650D

NA

NA



CA. Ashok Thakkar CA. Rutvij Vyas

CA. Sanjay Bhatt

CA. S. H. Shastri CA Hemal Vaghani CA. Hiral Brahmbhatt

CA. Janak Shah

CA. Hitesh Shah

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**VCA** & Associates

**Chartered Accountants** 

3rd FLOOR, SAMYAK STATUS, NEAR D.R. AMIN SCHOOL, DISTRICT COURT ROAD, DIWALIPURA, VADODARA-390007 Gujarat.

PHONE: 0265 - 3100815, 2322046 +91 6353897874

ASSOC

VADODAR#

MOBILE: +91 98250 48551 E-mail: artvca@gmail.com Website: www.vca-ca.com

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results for Third Quarter and Nine months ended on 31st December, 2023 of WARDWIZARD INNOVATIONS & MOBILITY LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

### TO THE BOARD OF DIRECTORS OF

### WARDWIZARD INNOVATIONS & MOBILITY LIMITED

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of WARDWIZARD INNOVATIONS & MOBILITY LIMITED ("the Holding Company") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 31st December, 2023 and year to date from 1st April, 2023 to 31st December, 2023 ("the Statement"), attached herewith , being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure "Listing Regulations"). 2015, as amended (the Regulations, Requirements)
- 2. This Statement, which is the responsibility of the Holding's Management and approved by the Holding'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 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 financial result of the only subsidiary being foreign , included in the unaudited consolidated financial results , whose financial results reflect, total loss of Rs.28.35 Lakhs for the Quarter ended as on 31.12.2023 as considered in the consolidated unaudited financial results, which is consolidated in the period under review. These financial results have been prepared by the Management and our conclusion on the statement , in so far as it relates to the amounts and disclosures included in respect of a subsidiary

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

VADODARA

For VCA & ASSOCIATES

**Chartered Accountants** 

FRN: 114414W

CA Rutvij Vyas

(Partner)

M.No: 109191

UDIN: 24/09/9/18JZYVR/1654

Date: 13-01-2024 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 9727755083/6358849385

Unaudited Consolidated Statement of Financial Results for the Quarter and Nine months ended 31st December, 2023

Amount in Lakhs

		C	luarter ended		Nine Mon	ths Ended	Year ended	
	Particulars	31st December, 2023 Unaudited	30th September, 2023 Unaudited	31st December, 2022 Unaudited	31st December, 2023 Unaudited	31st December, 2022 Unaudited	31st March, 2023 Audited	
-1	Revenue from operations	10628.60	4915.01	6982.72	19330.52	18837.82	23892.60	
11	Other Income	3.70	1.45	0.00	6.49	14.83	35.63	
III	Total Income (I+II)	10632.30	4916.47	6982.73	19337.02	18852.66	23928.23	
IV	Expenses							
	Cost of materials consumed	7104.58	4151.69	5519.34	14933.91	15681.04	19332.36	
	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	13.18	13.18	
	Changes in inventories of finished goods,							
	stock-in -trade and work-in-progress	102.76	(674.36)	25.58	(1,626.42)	(157.44)	(142.75)	
	Employee benefits expense	327.23	319.04	254.06	913.15	656.15	896.01	
	Finance costs	160.43	93.57	48.64	334.49	65.90	76.68	
	Depreciation and amortization expense	173.25	164.60	124.55	492.38	315.53	494.94	
	Other expenses	1975.87	521.44	563.72	2944.16	1215.47	1931.73	
	Total expenses (IV)	9844.12	4575.97	6535.88	17991.68	17789.82	22602.14	
V	Profit/(loss) before exceptional items and							
100	extraordinary Items and tax (III- IV)	788.18	340.49	446.85	1345.34	1062.84	1326.09	
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	
VII	Profit/(loss)before extraordinary			100100000000000000000000000000000000000				
	Items/Prior Period Items and tax (V-VI)	788.18	340.49	446.85	1345.34	1062.84	1326.09	
VIII	Extraordinary items/Prior Period Items	0.00	0.00	0.00	0.00	0.00	0.00	
IX	Profit before tax (VII • VIII)	788.18	340.49	446.85	1345.34	1062.84	1326.09	
Х	Tax expense:	252.40						
	(1) Current tax	252.40	91.07	111.26	403.75	271.03	455.90	
	(2) Deferred tax	0.94	(5.46)	0.00	(4.52)	0.00	(14.96)	
ΧI	Profit (Loss) for the period from							
VII	continuing operations (IX-X)	534.85	254.89	335.59	946.11	791.81	885.15	
XII	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00	
XIII	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00	
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00	
XV	Profit/(loss) for the period (XI+XIV)	534.85	254.89	335.59	946.12	791.81	885.15	
XVI	Other Comprehensive Income/(loss)							
	A (i) Items that will not be reclassified to profit or loss (ii) Income tax (expense)/credit relating to	(5.30)	4.59	9.64	(2.97)	21.94	3.43	
	items that will not be reclassified to profit	1.47	1.28	2.51	3.38	6.09	- 1.00	
	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 or loss	0.00	0.00	0.00	0.00	0.00	0.00	
XVI	Total Other Comprehensive Income/(loss)	(3.82)	3.31	7.13	(2.14)	15.85	2.43	
XVII	Total Comprehensive Income for the period Comprising Profit (Loss) and Other omprehensive Income for the period (XV +XVI)	531.02	258.20	342.72	943.98	807.66	887.58	
75	Paid up Equity Share Capital (No of				OF THE STREET	007.00	007.50	
	Shares) (Face Value: Rs. 1/· each ) Earnings per equity share (for continuing	2606.94	2606.94	2604.63	2606.94	2604.63	2606.94	
XVIII	operation): In Rupees							
	(1) Basic	0.21	0.10	0.13	0.36	0.31	0.34	
	(2) Diluted	0.21	0.10	0.13	0.36	0.31	0.34	
XIX	Earnings per equity share (for discontinued operation):-In Rupees							





	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00					
XX	Earnings per equity share(for discontinued & continuing operations)-In Rupees						
	(1) Basic	0.21	0.10	0.13	0.36	0.31	0.34
	(2) Diluted	0.21	0.10	0.13	0.36	0.31	0.34
te:							
1	The Statement of Unaudited Financial Results for approved by the Board of Directors at their meet	ing held on 1	3th January, 2024				
2	These un-audited financial results have been pre Section 133 of the Company Act, 2013, read with and the provisions of the Companies Act, 2013.	the compani	es ( Indian Accountir	g Standards ) R	tules , 2015 as ar	nended from time	e to time
3		/reclassified	wherever required to	confirm to the	current year's	oresentation.	SERI (Listing
4	The Statutory auditors of the Company have carr Obligation and Disclosure Requirement) Regulation	ied out a "Lim ons, 2015.The	nited Review Report ere are no qualification	ons in the audit	report.	guiation 33 of the	JEDI (EIJEING
5	There are no Investor complaints received/pendi	ng as on 31st	December, 2023				
6	During the year the Company has been operatin guiding principles given in Ind AS-108 on 'Operation's	ing Segments					
7	The above Quarter consolidated Financial results company) financial results . Total Loss amounted	to Rs 28,35,	014 for the Quater e	nded 31st Dec	ember, 2023		ed subsidiary
8	The above Financial results are also available on	the company	's website http:www	.wardwizard.in	and BSE Limited	d's website.	
	Place: Vadodara Date: 13th January, 2024		FOR AND ON BEHA		MOBILITY LIMITE	To the state of th	National March Mar
	25		Yatin Sanjay Gupte Managing Director		epakkumar Min ief Financial Off	eshkumar Doshi	MAEN



### 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-40028, 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 9727755083/6358849385

						Amount in Lakhs
		Quarter	ended	Nine Mor	Year ended	
Particulars	31st December, 2023 Unaudited	30th September,2023 Unaudited	31st December, 2022 Unaudited	31st December, 2023 Unaudited	31st December, 2022 Unaudited	31st March 2023 Audited
Segment Revenue     net sale/income from each     segment should be disclosed under     this head)						
a) Segment – A Joy E bike	NA	NA	NA	NA	NA	23,878.06
b) Segment – B-Vyom Innovation	NA	NA	NA	NA	NA	14.54
(c) Segment – C Sale of Services	NA	NA	NA	NA	NA	-
(d) Unallocated	NA	NA	NA	NA	NA	35.63
Total	NA	NA	NA	NA	NA	23,928.23
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	NA	NA	NA	NA	NA	1,399.96
b) Segment – B-Vyom Innovation	NA	NA	NA	NA	NA	0.85
c) Segment – C Sale of Services	NA	NA	NA	NA	NA	-
d) Unallocated	NA	NA	NA	NA	NA	2.09
Fotal	NA	NA	NA	NA	NA	1,402.90
.ess: i) Interest** (ii) Other Un-allocable Expenditure net off (iii) Un-allocable income	-					76.68
Total Profit Before Tax	NA	NA	NA	NA	NA	1,326.22
3. Capital Employed (Segment assets)						2/020122
a) Segment – A Joy E bike	NA	NA	NA	NA	NA	22,273.94
b) Segment – B-Vyom Innovation	NA	NA	NA	NA	NA	13.56
c) Segment – C Sale of Services	NA	NA	NA	NA	NA	Marine and the second
d) Unallocated	NA	NA	NA	NA	NA	33.24
Total	NA		NA	NA	NA	22,320.74
3. Capital Employed Segment Liabilities)						
a) Segment – A Joy E bike	NA	NA	NA	NA	NA	22,273.94
b) Segment – B-Vyom Innovation	NA	NA	NA	NA	NA	13.56
c) Segment – C Sale of Services	NA	NA	NA	NA	NA	-
d) Unallocated	NA	NA	NA	NA	NA	33.24
Total	NA	NA	NA	NA	NA	22,320.74

\*strike off whichever is not applicable

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Date: 13th January, 2024

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# 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.

FOR AND ON BEHALF OF BOARD

WAROWIZARD INNOVATIONS & MOBILITY LIMITED

Yatin Saltay Gupte Managing Director DIN: 07261150

Deepakkumar Mineshkumar Doshi Chief Financial Officer

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PAN: CDVPD3650D



Ref: WIML/BSE/SD/DEC/Q3-2023-24

Date: 13th January, 2024

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

Scrip Code: 538970 Script ID: WARDINMOBI

<u>Sub: Statement of Deviation(s) and/or Variation(s) raised through Rights Issue of Wardwizard Innovations</u>
<u>& Mobility Limited ("the Company") for the Third Quarter and nine months ended 31<sup>st</sup> December, 2023</u>

<u>Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended from time to time.</u>

Dear Sir/Madam,

We are enclosing herewith the "Nil Status" Statement of Deviation or Variation for the Third quarter and Nine months ended 31<sup>st</sup> December, 2023 pursuant to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11<sup>th</sup> July, 2023, duly reviewed by the Audit Committee and approved by Board of Directors of the Company at its Meeting held on Saturday, 13<sup>th</sup> January, 2024.

Kindly take the same on record.

Thanking You,
For Wardwizard Innovations & Mobility Limited

Deepakkumar Mineshkumar Doshi Chief Financial Officer