ward wizard
Innovations & Mobility Limited

Date: 07th November, 2026 **REF: WIML/BSE/BM OUTCOME/NOVEMBER-2026**

To,
Corporate Relations Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001
BSE Scrip Code: 538970;
Script ID: WARDINMOBI
ISIN: INE945P01024

Kind Attn.: Corporate Relations Department

Sub: Outcome of Meeting of Board of Directors ("the Board") held on 07th November, 2026.

Ref: Listing Regulation: Disclosure under Regulation 30, 33 read with Schedule III & all other applicable Regulations of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30, 33 and Schedule III of SEBI (Listing Obligations and Disclosure Requirement) Regulations,2015, the Board of Directors the Company at its meeting held today, i.e. Saturday 07th November, 2026, has transacted, discussed and approved and taken on record the following matters:

1. The Un-audited Financial Results (Standalone and Consolidated) of the Company for the Second Quarter and Half Year ended 30th September,2026, of the Current Financial Year 2026-27 as recommended by the Audit Committee along with Limited Review Report of the Statutory Auditors of the Company, M/s VCA & Associates, Chartered Accountants, Vadodara, on the above financial results.

In this connection, we are e-filing herewith the following:

A copy of the said Un-audited Financial Results (Standalone and Consolidated) containing disclosures required under Regulation 30, 33 and other provisions of the Listing Regulations as applicable along with the Limited Review Report by the Statutory Auditor of the company is enclosed.

2. Appointment of Mr Vishal Manharbhai Shah (DIN: 11155812) as an Additional Director in the Category of Non-Executive Independent Director of the Company, with effect from 07th November, 2026 (Based on recommendation of Nomination and Remuneration Committee), for a period of five (5) consecutive years, with effect from 07th November, 2026, subject to the approval of the Shareholders of the Company at the ensuing Annual General Meeting.

   Based on the affirmation given by the **Mr. Vishal Manharbhai Shah (DIN: 11155812)**, we hereby affirm that the Director being appointed is not debarred from holding the office of Director by virtue of any SEBI order or any other such authority

The details as required under Regulation 30 read with Para A (7) of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are enclosed as **Annexure – B**

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3. Proposal to file an application with the Registrar of Companies ("ROC") Under Section 96 of the Companies Act, 2013, seeking an extension of further final time for a period of one month for holding the 44th Annual General Meeting of the Company for the financial year 2025-26.

The aforesaid Outcome of the Board meeting held today is also available on the Company's website at www.wardwizard.in.

The Meeting commenced at 12:15 P.M. ("IST") & concluded at 05:00 P.M. ("IST").

You are requested to Kindly take note of above and bring the same to the notice of investors and members.

Yours faithfully,

For WARDWIZARD INNOVATIONS & MOBILITY LIMITED

YATIN GUPTE
MANAGING DIRECTOR
DIN: 07261150
Enclosed As Above

Wardwizard Innovations & Mobility Limited * Vadodara

CA INDIA

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. Kishan Nandani*

BRANCH-1: 603, MILESTONE BUILDING, DRIVE IN ROAD, AHMEDABAD - 380 059.
2: 501, VICTORIA CORPORATE, OFF. WAGHAWADI ROAD, NEAR VADODARIYA PARK, HILL DRIVE, BHAVNAGAR - 364 002.
3: 301 ENSIGN, NR. BANSAL MALL, NR. NILAMBER CIRCLE, GOTRI ROAD, VADODARA-390021

3rd FLOOR, SAMYAK STATUS, NEAR D.R. AMIN SCHOOL, DISTRICT COURT ROAD, DIWALIPURA, VADODARA-390007 Gujarat.
PHONE : 0265 - 3100815, 2322046 +91 6353897874
MOBILE : +91 98250 48551 / 98251 24489
E-mail : artvca@gmail.com / vyasrutvij@gmail.com
Website : www.vca-ca.com

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of WARDWIZARD INNOVATIONS & MOBILITY LIMITED for quarter and half year ended September 30, 2026 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 2026 and half year ended 30th September 2026

We have reviewed the accompanying statement of unaudited financial results of **WARDWIZARD INNOVATIONS & MOBILITY LIMITED** for the quarter ended 30th September 2026 and half year ended 30th September 2026 ("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.

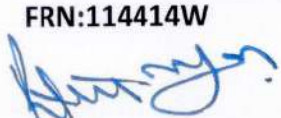
Emphasis of Matter

- We draw your attention to **NOTE: 6** which relates to Contingent liability due to show cause notice issued by the Nhava Sheva custom authority and subsequent to the order, the Company has filed an appeal before the appropriate appellate authority.

- We draw your attention to **NOTE: 9** which relates to the Company business and ancillary ecosystem which are currently impacted for the reason stated their and efforts of management to address such situation.

Our conclusion is not modified in respect of this matter.

For VCA & ASSOCIATES
Chartered Accountants
FRN:114414W





RUTVIJ VYAS
(Partner)
M.NO. 109191
UDIN: 26109191JTJDUO2341
Date: 07/11/2026
Place: Vadodara

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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
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 Standalone Statement of Financial Results for the quarter and half year ended 30th September, 2026

Amount in Lakhs

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September, 2026	30th June, 2026	30th September, 2025	30th September, 2026	30th September, 2025	31st March, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	861.41	6164.32	3342.53	7025.73	6569.57	24690.23
II	Other Income	2.10	12.94	108.07	15.04	570.09	657.14
III	**Total Income (I+II)**	**863.51**	**6177.26**	**3450.60**	**7040.78**	**7139.66**	**25347.36**
IV	**EXPENSES**						
	Cost of materials consumed	544.77	284.39	2163.92	829.16	4396.08	18660.62
	Purchases of Stock-in-Trade	157.00	5,119.35	-	5,276.35	-	-
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(83.40)	(84.23)	112.22	(167.63)	197.61	355.45
	Employee benefits expense	148.06	191.44	250.21	339.49	509.19	952.95
	Finance costs	443.29	268.61	450.85	711.89	1016.42	1864.30
	Depreciation and amortization expense	116.29	116.28	153.50	232.57	305.21	596.80
	Advertisement & Sales Promotion Expenses	12.10	82.66	97.85	94.76	152.40	340.65
	Legal & Professional Fees	11.51	36.66	41.13	48.17	80.33	159.62
	Other expenses	94.87	152.61	171.43	247.48	325.22	2133.10
	Total expenses (IV)	**1444.48**	**6167.76**	**3441.11**	**7612.24**	**6982.46**	**25063.48**
V	Profit/(loss) before exceptional items and tax (I- IV)	(580.96)	9.50	9.50	(571.46)	157.20	283.89
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	(580.96)	9.50	9.50	(571.46)	157.20	283.89
VIII	Tax expense:						
	(1) Current tax	(2.17)	2.17	2.47	0.00	42.76	111.13
	(2) Deferred tax	2.74	(11.59)	(10.42)	(8.85)	(14.94)	(22.73)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(581.53)	18.92	17.45	(562.61)	129.38	195.49
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)**	**-581.53**	**18.92**	**17.45**	**-562.61**	**129.38**	**195.49**
	Other Comprehensive Income/(loss)						
	A (i) Items that will not be reclassified to profit or loss	11.32	21.63	2.17	32.95	9.24	22.84
	(ii) Income tax (expense)/credit relating to items that will not be reclassified to profit and loss	(2.59)	(4.95)	(0.56)	(7.54)	(2.40)	(6.36)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax (expense)/credit relating to items that will be reclassified to profit and loss	-	-	-	-	-	-
XIV	Total other comprehensive income/(loss)	8.73	16.68	1.61	25.41	6.84	16.49
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(572.80)	35.61	19.06	(537.19)	136.20	211.98
	Paid up Equity Share Capital (No of Shares)(Face Value: Rs. 1/- each)	**3008.17**	**3008.17**	**2606.94**	**3008.17**	**2606.94**	**3008.17**
XVI	Earnings per equity share (for continuing operation): (In rupees)						
	(1) Basic	(0.19)	0.01	0.01	(0.19)	0.05	0.07
	(2) Diluted	(0.19)	0.01	0.01	(0.19)	0.05	0.07
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	(0.19)	0.01	0.01	(0.19)	0.05	0.07
	(2) Diluted	(0.19)	0.01	0.01	(0.19)	0.05	0.07

VCA & ASSOCIATES * VADODARA * CHARTERED ACCOUNTANTS

Wardwizard Innovations & Mobility Ltd. Vadodara

P.C. Jos

Note:	
1	The Statement of Unaudited Financial Results for the Quarter and half Year ended 30th Sept, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on **07.11.2026.**
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	There are no qualification in the review Report issued by the Auditor.
4	During the quarter, the Company had no investor complaints pending at the beginning of the period. During the quarter, 1 new investor complaints were received, and the same was resolved and disposed of during the quarter.
5	During the year, the Company has been operating in Single Segment namely Electric Mobility Vehicles and its relating activities through dealership network , as per the guiding principles given in IND AS-108 on 'Operating Segments' .
6	The Company had received a Show Cause Notice dated 18th March 2023 from the Commissioner of Customs, Nhava Sheva, consequent to an inquiry conducted by the Directorate of Revenue Intelligence (DRI), Ahmedabad on 25th–26th March 2022, raising a demand for differential customs duty of ₹12,35,86,901/- (Rupees Twelve Crores Thirty-Five Lakhs Eighty-Six Thousand Nine Hundred and One only) together with applicable interest and penalties. The Adjudicating Authority passed an Order dated 2nd February 2026, communicated to the Company on 16th February 2026, against which the Company has filed an appeal before the appropriate appellate authority dated 28.04.2026 . Based on legal advice, the Company is confident of a favorable outcome and does not expect any material financial outflow. The matter is classified as a contingent liability and no provision has been made in the financial statements.
7	The Income Tax Authority had conducted search activity at the company's corporate office and manufacturing unit, in the month of February 2024. During the search the company extended full cooperation and provided the required details, clarification, and documents as of the date of issuance of these financial results. During the quarter Company has received a demand of ₹798 lakhs, against which it has preferred an appeal. Based on the merits of the case, the Company is confident of a favourable outcome and, accordingly, no provision is considered necessary in the financial statements. The demand is contingent in nature.
8	The previous period figures have been regrouped/reclassified wherever required to confirm to the current year's presentation.
9	The Company is facing headwinds arising from supply constraints, largely attributable to global disruptions, which have in turn dampened market demand and adversely affected the electric vehicle business and its ancillary ecosystem. The Company remains hopeful of an improvement in business sentiment and a reduction in disruptions in the ensuing quarter, supported by favourable developments in the operating environment. Hence, the company is in process of diversifying its supplier base, for critical components and renegotiating, alongside arranging additional working capital facilities.
10	The above is an extract of the detailed format of results for quarter ended Sep 30, 2026 filed with Stock Exchanges under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The Full format of the financial results for the quarter ended Sep 30, 2026 are available on the website of the BSE Limited i.e www.bseindia.com, on the stock exchange where the Company's shares are listed and on the website of the Company i.e www.wardwizard.in.

Place: Vadodara
Date: 07.11.26

VGA & ASSOCIATES CHARTERED ACCOUNTANTS VADODARA

Wardwizard Innovations & Mobility Ltd. Vadodara

FOR AND ON BEHALF OF BOARD
WARDWIZARD INNOVATIONS & MOBILITY LIMITED

Yatin Sanjay Gupte	**Pratik Joshi**
Managing Director	**Chief Financial Officer**
DIN: 07261150	**PAN: AEPPJ8960H**

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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
Corporate Office: 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 Assets and Liabilities as on 30th September, 2026

Amount in Lakhs

Assets and Liabilities	Half Year ended	Year ended
	As at 30th September, 2026	As at 31st March, 2026
Particulars	Unaudited	Audited
ASSETS		
Non-current assets		
(a) Property, plant and equiptment	3953.94	4156.56
(b) Capital work-in -progress	1381.25	1381.25
(c) other Intangible assets	476.00	505.44
(d) Investments in subsidiary, joint ventures and associate	13.94	13.94
(e) Non- current Financial Assets	-	-
(i) Other Non-current financial assests	810.09	710.82
(ii) Non-current Loans & Advances	-	-
(f) Defferred tax assets (net)	121.38	112.52
(g) Other non-current assets	10.00	10.00
Total non-current assets	**6766.60**	**6890.53**
Current Assets		
(a) Inventories	5485.77	5537.64
(b) Current financial assets		
(i) Trade receivables	15691.31	19548.14
(ii) Cash and cash equivalents	343.91	322.78
(iii) Bank Balance other than cash and cash equivalents	5.96	6.01
(iv) Current Loans & Advances	9125.84	5979.33
(v) Other current financial assets	216.68	249.94
(vi) Other current assets	536.42	747.76
Total Current assets	**31405.90**	**32391.60**
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	-	-
Total Assets	**38172.51**	**39282.13**
EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	3008.17	3008.17
(b) Other equity	11697.04	12226.70
Total Equity attributable to owner of parent	**14705.22**	**15234.87**
(c) Non controlling interest	-	-
Total Equity	**14705.22**	**15234.87**
LIABILITIES		
Non-current liabilites		
(a) Non-current financial liabilites		
(i) Borrowings	356.61	352.96
(ii) Lease Liablity	-	11.17
(b) Provisions	79.87	118.59
Total non-current liabilities	**436.48**	**482.71**
Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings	16317.58	14771.49
(ii) Lease Liablity	118.60	138.00
(iii) Trade paybles	3170.64	5297.36
(iv) Other current financial liabilities	5.96	6.01
(b) Other current liabilities	1661.13	1746.93
(c) Provisions	922.87	781.09
(d) Current tax liabilities (Net)	834.03	823.68
Total current liabilities	**23030.81**	**23564.54**
Liabilities directly associated with assets in disposal group classied as held for sale	-	-
Regulatory deferral account credit balance and related deferred tax liability	-	-
Total liabilities	**23467.29**	**24047.26**
Total Equity and Liabilities	**38172.51**	**39282.13**

Place: Vadodara
Date: 07.11.26

FOR AND ON BEHALF OF BOARD
WARDWIZARD INNOVATIONS & MOBILITY LIMITED

Yatin Sanjay Gupte
Managing Director
DIN: 07261150

Pratik Joshi
Chief Financial Officer
PAN: AEPPJ8960H

VGA & ASSOCIATES CHARTERED ACCOUNTANTS VADODARA

Wardwizard Innovations & Mobility Ltd. Vadodara

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Innovations & Mobility Limited

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Unaudited Standalone Statement of Cash flow Statement for the quarter and half year ended 30th September, 2026

Amount in Lakhs

Particulars	Half Year ended 30th September, 2026 Unaudited	Half Year ended 30th September, 2025 Unaudited	Year Ended 31st March,2026 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit/(Loss) before tax and exceptional items	(529.66)	157.19	283.89
Non-cash adjustment to reconcile Profit before tax to net cash flow:	-		-
Depreciation and amortization expense	232.58	305.21	596.80
Interest Income	(14.81)	(26.93)	(653.96)
Interest Expense	711.90	1,013.07	1,864.30
Loss on Derecognition - ROU	-	-	-
Other Comprehensive (Income)/Loss	-	9.24	
Profit/Loss on sale of fixed assets	-	(2.17)	(2.87)
CASH GENERATED BEFORE WORKING CAPITAL CHANGES	**400.01**	**1,455.61**	**2,088.16**
Adjustments for:	-		
CASH GENERATED FROM OPERATIONS	-		
Inventory	51.86	449.10	1,012.12
Trade Receivable	3,856.82	(224.35)	(3,976.44)
Current Loans & Advances (Asset)	(3,146.51)	2,396.58	641.69
Other Current Assets	211.34	(323.77)	(709.19)
Other Non Current Assets	-	484.51	1,164.24
Trade Payables- Current	(2,126.72)	(1,223.76)	(878.78)
Other Current Liabilities	(85.79)	(899.82)	(1,366.99)
Other Current Financial Liabilities	(0.05)	(0.01)	(0.01)
Other Non Current Financial Assets	(99.27)	(174.38)	(350.17)
Non-current Loans (Asset)	-	(2.97)	(6.07)
Current -Provisions	141.78	(28.22)	104.14
Non Current -Provisions	(38.72)	(31.37)	6.01
Deferred tax assets (Net)	(8.85)	-	(22.73)
Other financial Assets- Current	33.26	1,982.78	3,119.12
Current Tax Liabilities	10.36	4.20	86.25
Advance Tax Paid	-		-
Taxes Paid (net of refunds)	-	(42.76)	(111.13)
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)	**(800.50)**	**3,821.37**	**800.20**
B.CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment Inc Intangiable asset	(0.51)	(37.07)	(39.75)
Proceeds from sale of property, plant and equipment	-	14.22	29.47
Addition in WIP	-		-
Profit/(Loss) on Sale of Fixed Asset			2.87
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B)	**(0.51)**	**(22.85)**	**(7.41)**
C.CASH FLOW FROM FINANCING ACTIVITIES			
Interest Received	14.81	26.93	653.96
Proceeds from long term borrowings	3.65	1,645.52	(27.39)
Proceeds from long term lease liability	(11.17)	(30.06)	(96.49)
Proceeds from short term borrowings	1,546.09	(5,088.42)	(4,490.86)
Proceeds from short term lease liability	(19.40)	(22.33)	2.16
Interest paid	(711.89)	(1,013.07)	(1,864.30)
Proceeds from issue of shares	-		4,413.59
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES ©	**822.09**	**(4,481.43)**	**(1,409.33)**
Net Increase in Cash and Cash Equivalents (A+B+C)	**21.09**	**(682.93)**	**(616.54)**
Add:Cash and Cash Equivalents at the beginning of the year	**328.79**	**945.32**	**945.32**
Cash and Cash Equivalents at the end of the year	**349.87**	**262.39**	**328.79**

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

Place: Vadodara
Date: 07.11.26

FOR AND ON BEHALF OF BOARD
WARDWIZARD INNOVATIONS & MOBILITY LIMITED

VCA & ASSOCIATES VADODARA CHARTERED ACCOUNTANTS

Wardwizard Innovations & Mobility Ltd. Vadodara

Yatin Sanjay Gupte
Managing Director
DIN: 07261150

Pratik Joshi
Chief Financial Officer
PAN: AEPPJ8960H

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

Un-audited Standalone Segment information for the quarter and Half Year ended 30th September, 2026

Amount in Lakhs

Particulars	Quarter Ended			Half Year ended		Year Ended
	30th Septembe, 2026	30th June, 2026	30th September, 2025	30th September, 2026	30th September, 2025	31st March, 2026
	(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 – C Sales of Services	NA	NA	NA	NA	NA	NA
(c) 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 – C Sales of Services	NA	NA	NA	NA	NA	NA
(c) 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 – C Sales of Services	NA	NA	NA	NA	NA	NA
(c) 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 – C Sales of Services	NA	NA	NA	NA	NA	NA
(c) Unallocated	NA	NA	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

Place: Vadodara
Date: 07.11.26

FOR AND ON BEHALF OF BOARD
WARDWIZARD INNOVATIONS & MOBILITY LIMITED

Yatin Sanjay Gupte
Managing Director
DIN: 07261150

Pratik Joshi
Chief Financial Officer
PAN: AEPPJ8960H

VCA & ASSOCIATES * VADODARA * CHARTERED ACCOUNTANTS

Wardwizard Innovations & Mobility Ltd. * Vadodara

CA INDIA

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. Kishan Nandani*

BRANCH-1: 603, MILESTONE BUILDING, DRIVE IN ROAD, AHMEDABAD - 380 059.
2: 501, VICTORIA CORPORATE, OFF. WAGHAWADI ROAD, NEAR VADODARIYA PARK, HILL DRIVE, BHAVNAGAR - 364 002.
3: 301 ENSIGN, NR. BANSAL MALL, NR. NILAMBER CIRCLE, GOTRI ROAD, VADODARA-390021

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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Website : www.vca-ca.com

Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of WARDWIZARD INNOVATIONS & MOBILITY LIMITED for quarter and half year ended September 30, 2026 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, 2026 and year to date from April 01, 2026 to September 30, 2026 (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 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

VCA & ASSOCIATES * VADODARA * CHARTERED ACCOUNTANTS

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	Percentage of ownership interest
Wardwizard Global PTE LTD	Subsidiary	100%

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, which reflect Group's share of , total assets of Rs 5.04 Lakhs as at 30.9.2026 and total revenue of NIL for Quarter ended 30.9.2026 and NIL for the period from 1.04.2026 to 30.09.2026, total net loss after tax of Rs 1.44 Lakhs for Quarter ended 30.9.2026 and total net loss after tax of Rs 1.44 Lakhs for the period from 1.04.2026 to 30.09.2026, total comprehensive loss of Rs 1.44 Lakhs for the quarter ended 30.9.2026 and total comprehensive loss of Rs 1.44 Lakhs for the period from 1.04.2026 to 30.09.2026 as considered in the consolidated unaudited Financial Results. These interim financial results / financial information have not been reviewed by their auditors and have been furnished to us by the Management, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such unreviewed interim financial results / financial information. According to the information and explanations given to us by the Management, these interim financial results / financial information are not material to the Group



7. Emphasis of Matter

- We draw your attention to **NOTE: 7** which relates to Contingent liability due to show cause notice issued by the Nhava Sheva custom authority and subsequent to the order, the Company has filed an appeal before the appropriate appellate authority.

- We draw your attention to **NOTE: 9** which relates to the Company business and ancillary ecosystem which are currently impacted for the reason stated therein and efforts of management to address such situation.

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: 26109191YHBCWY3088
Date: 07/11/2026
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
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 quarter and Half Year ended 30th September, 2026

Amount in Lakhs

	Particulars	Quarter ended			Half Year ended		Year ended
		30th September, 2026	30th June, 2026	30th September, 2025	30th September, 2026	30th September, 2025	31st March, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	861.41	6164.32	3342.53	7025.73	6569.56	24690.23
II	Other Income	0.46	11.31	106.67	11.77	568.52	652.52
III	**Total Income (I+II)**	**861.88**	**6175.63**	**3449.20**	**7037.51**	**7138.09**	**25342.75**
IV	**EXPENSES**						
	Cost of materials consumed	544.77	284.39	2163.92	829.16	4396.08	18660.62
	Purchases of Stock-in-Trade	157.00	5,119.35	-	5276.35	-	-
	Changes in inventories of finished goods, Stock-In -Trade and work-in-progress	(83.40)	(84.23)	112.22	-167.63	197.61	355.45
	Employee benefits expense	148.06	191.44	250.21	339.50	509.19	952.95
	Finance costs	443.29	268.61	450.85	711.89	1016.42	1864.30
	Depreciation and amortization expense	116.29	116.28	153.50	232.57	305.21	596.80
	Advertisement & Sales Promotion Expenses	12.10	82.66	97.85	94.76	152.40	340.65
	Legal & Professional Fees	11.51	37.53	41.94	49.04	81.15	159.62
	Other expenses	94.87	152.61	172.30	247.48	326.21	2135.21
	Total expenses (IV)	**1444.48**	**6168.63**	**3442.78**	**7613.11**	**6984.26**	**25065.59**
V	Profit/(loss) before exceptional items and tax (I- IV)	(582.60)	7.00	6.42	(575.60)	153.82	277.16
VI	Exceptional Items	-	-	-	0	-	-
VII	Profit/(loss) before tax (V-VI)	(582.60)	7.00	6.42	(575.60)	153.82	277.15
VIII	Tax expense:						
	(1) Current tax	(2.17)	1.60	2.47	(0.57)	42.76	111.13
	(2) Deferred tax	2.74	(11.59)	(10.42)	(8.85)	(14.94)	(22.73)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(583.17)	16.99	14.37	(566.18)	126.00	188.76
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)**	**(583.17)**	**16.99**	**14.37**	**(566.18)**	**126.00**	**188.76**
	Other Comprehensive Income/(loss)						
	A (i) Items that will not be reclassified to profit or loss	11.32	21.63	2.17	32.95	9.24	22.84
	(ii) Income tax (expense)/credit relating to items that will not be reclassified to profit and loss	(2.59)	(4.95)	(0.56)	(7.54)	(2.40)	(6.36)
	B (i) Items that will be reclassified to profit or loss		-	-	-		-
	(ii) Income tax (expense)/credit relating to items that will be reclassified to profit and loss		-	-	-		-
XIV	Total other comprehensive income/(loss)	8.73	16.68	1.61	25.41	6.84	16.49
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	-574.44	33.67	15.97	-540.77	132.84	205.24
	Paid up Equity Share Capital (No of Shares)(Face Value: Rs. 1/- each)	**3008.17**	**3008.17**	**2606.94**	**3008.17**	**2606.94**	**3008.17**
XVI	Earnings per equity share (for continuing operation): (In rupees)						
	(1) Basic	(0.19)	0.01	0.01	(0.19)	0.05	0.06
	(2) Diluted	(0.19)	0.01	0.01	(0.19)	0.05	0.06
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	(0.19)	0.01	0.01	(0.19)	0.05	0.06
	(2) Diluted	(0.19)	0.01	0.01	(0.19)	0.05	0.06

VCA & ASSOCIATES * VADODARA * CHARTERED ACCOUNTANTS

Wardwizard Innovations & Mobility Ltd. Vadodara

P.I.C Seal

Notes:	
1	The Statement of Unaudited Financial Results for the Quarter and half Year ended 30th Sept, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on **07.11.2026.**
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	There are no qualification in the review Report issued by the Auditor.
5	During the quarter, the Company had no investor complaints pending at the beginning of the period. During the quarter, 1 new investor complaints were received, and the same was resolved and disposed of during the quarter.
6	During the year, the Company has been operating in Single Segment namely Electric Mobility Vehicles and its relating activities through dealership network , as per the guiding principles given in IND AS-108 on 'Operating Segments' .
7	The Company had received a Show Cause Notice dated 18th March 2023 from the Commissioner of Customs, Nhava Sheva, consequent to an inquiry conducted by the Directorate of Revenue Intelligence (DRI), Ahmedabad on 25th–26th March 2022, raising a demand for differential customs duty of ₹12,35,86,901/- (Rupees Twelve Crores Thirty-Five Lakhs Eighty-Six Thousand Nine Hundred and One only) together with applicable interest and penalties. The Adjudicating Authority passed an Order dated 2nd February 2026, communicated to the Company on 16th February 2026, against which the Company has filed an appeal before the appropriate appellate authority dated 28.04.2026 . Based on legal advice, the Company is confident of a favorable outcome and does not expect any material financial outflow. The matter is classified as a contingent liability and no provision has been made in the financial statements.
8	The Income Tax Authority had conducted search activity at the company's corporate office and manufacturing unit, in the month of February 2024. During the search the company extended full cooperation and provided the required details, clarification, and documents as of the date of issuance of these financial results. During the quarter Company has received a demand of ₹798 lakhs, against which it has preferred an appeal. Based on the merits of the case, the Company is confident of a favourable outcome and, accordingly, no provision is considered necessary in the financial statements. The demand is contingent in nature.
9	The Company is facing headwinds arising from supply constraints, largely attributable to global disruptions, which have in turn dampened market demand and adversely affected the electric vehicle business and its ancillary ecosystem. The Company remains hopeful of an improvement in business sentiment and a reduction in disruptions in the ensuing quarter, supported by favourable developments in the operating environment. Hence, the company is in process of diversifying its supplier base, for critical components and renegotiating, alongside arranging additional working capital facilities.
10	The above is an extract of the detailed format of results for quarter ended Sep 30, 2026 filed with Stock Exchanges under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The Full format of the financial results for the quarter ended Sep 30, 2026 are available on the website of the BSE Limited i.e www.bseindia.com, on the stock exchange where the Company's shares are listed and on the website of the Company i.e www.wardwizard.in.
11	The above Quarterly consolidated Financial results includes , only one subsidiary- foreign "Wardwizard Global PTE LTD"(wholly owned subsidiary company) financial results . Total Loss amounted to Rs. 143,670.26/- for the Quater ended 30.09.2026.

Place: Vadodara
Date: 07.11.26

VCA & ASSOCIATES * VADODARA * CHARTERED ACCOUNTANTS

FOR AND ON BEHALF OF BOARD
WARDWIZARD INNOVATIONS & MOBILITY LIMITED

Yatin Sanjay Gupte	**Pratik Joshi**
Managing Director	**Chief Financial Officer**
DIN: 07261150	**PAN: AEPPJ8960H**

Wardwizard Innovations & Mobility Ltd. * 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: 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 Assets and Liabilities as on 30th September, 2026

Amount in Lakhs

Assets and Liabilities	Half Year ended	Year ended
	As at 30th September, 2026	As at 31st March, 2026
Particulars	Unaudited	Audited
ASSETS		
Non-current assets		
(a) Property, plant and equiptment	3953.94	4156.56
(b) Capital work-in -progress	1381.25	1381.25
(c) other Intangible assets	476.00	505.44
(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	741.52	645.52
(ii) Non-current Loans & Advances	0.00	0.00
(f) Defferred tax assets (net)	121.38	112.52
(g) Other non-current assets	10.00	10.00
Total non-current assets	**6684.09**	**6811.30**
Current Assets		
(a) Inventories	5485.77	5537.64
(b) Current financial assets		
(i) Trade receivables	15691.31	19548.14
(ii) Cash and cash equivalents	343.83	322.70
(iii) Bank Balance other than cash and cash equivalents	5.96	6.01
(iv) Current Loans & Advances	9130.97	5984.30
(v) Other current financial assets	216.68	249.94
(vi) Other current assets	536.42	747.76
Total Current assets	**31410.95**	**32396.48**
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	0.00	0.00
Total Assets	**38095.04**	**39207.78**
EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	3008.17	3008.17
(b) Other equity	11487.97	12025.74
Total Equity attributable to owner of parent	**14496.15**	**15033.91**
(c) Non controlling interest	0.00	0.00
Total Equity	**14496.15**	**15033.91**
LIABILITIES		
Non-current liabilites		
(a) Non-current financial liabilites		
(i) Borrowings	356.61	352.96
(ii) Lease Liablity	0.00	11.17
(b) Provisions	79.87	118.59
Total non-current liabilities	**436.48**	**482.71**
Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings	16322.33	14776.09
(ii) Lease Liablity	118.60	138.00
(iii) Trade paybles	3256.22	5379.38
(iv) Other current financial liabilities	5.96	6.01
(b) Other current liabilities	1661.13	1746.93
(c) Provisions	964.14	821.07
(d) Current tax liabilities (Net)	834.03	823.68
Total current liabilities	**23162.41**	**23691.15**
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	**23598.89**	**24173.87**
Total Equity and Liabilities	**38095.04**	**39207.78**
	0.00	

Place: Vadodara
Date: 07.11.26

FOR AND ON BEHALF OF BOARD
WARDWIZARD INNOVATIONS & MOBILITY LIMITED

Yatin Sanjay Gupte
Managing Director
DIN: 07261150

Pratik Joshi
Chief Financial Officer
PAN: AEPPJ8960H

VADODARA

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Email ID: compliance@wardwizard.in/ Website: www.wardwizard.in/ Tel No: +91 9727755083/6358849385

Unaudited Consolidated Statement of Cash flow Statement for Half year ended 30th September, 2026

Amount in Lakhs

Particulars	Half Year ended 30th September, 2026 Unaudited	Half Year ended 30th September, 2025 Unaudited	Year Ended 31st March,2026 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit/(Loss) before tax and exceptional items	(533.23)	153.82	277.15
Non-cash adjustment to reconcile Profit before tax to net cash			
Depreciation and amortization expense	232.57	305.21	596.80
Interest Income	(11.54)	(23.96)	(647.31)
Interest Expense	711.89	1,013.07	1,864.30
Loss on Derecognition - ROU	-	-	-
Reversal of Income Tax		-	-
FCTR	(4.51)	(8.68)	(15.17)
Other Comprehensive (Income)/Loss	-	9.24	-
Profit/Loss on sale of fixed assets	-	(2.17)	(2.87)
CASH GENERATED BEFORE WORKING CAPITAL CHANGES	**395.17**	**1,446.52**	**2,072.90**
Adjustments for:			
CASH GENERATED FROM OPERATIONS			
Inventory	51.87	449.10	1,012.12
Trade Receivable	3,856.83	(224.35)	(3,976.44)
Current Loans & Advances (Asset)	(3,146.67)	2,396.23	641.07
Other Current Assets	211.34	(253.77)	(709.19)
Other Current Financial Asset	33.26	1,912.78	3,119.12
Other Non Current Assets	-	484.51	1,164.24
Trade Payables- Current	(2,123.16)	(1,217.55)	(867.63)
Other Current Liabilities	(85.80)	(899.82)	(1,366.99)
Other Current Financial Liabilities	(0.05)	(0.01)	(0.01)
Other Non Current Financial Assets	(96.00)	(174.38)	(350.17)
Current -Provisions	143.07	(25.27)	108.38
Non Current -Provisions	(38.72)	(31.37)	6.01
Other financial Liabilities	-	-	-
Deferred tax assets (Net)	(8.86)	-	(22.73)
Current tax liabilities	10.35	4.20	-
Current Tax Receivable			86.23
Advance Tax Paid	-	-	-
Taxes Paid (net of refunds)	-	(42.76)	(111.13)
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)	**(797.37)**	**3,824.05**	**805.78**
B.CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment Inc Intangiable asset	(0.51)	(37.08)	(39.75)
Proceeds from sale of property, plant and equipment	-	14.22	29.47
Addition in WIP	-	-	-
Profit/(Loss) on Sale of Fixed Asset	-	-	2.87
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B)	**(0.51)**	**(22.86)**	**(7.41)**
C.CASH FLOW FROM FINANCING ACTIVITIES			
Interest Received	11.54	23.96	647.31
Proceeds from long term borrowings	3.65	1,645.52	(27.39)
Proceeds from long term lease liability	(11.17)	(30.06)	(96.49)
Proceeds from short term borrowings	1,546.24	(5,087.79)	(4,490.28)
Proceeds from short term lease liability	(19.40)	(22.33)	2.16
Interest paid	(711.89)	(1,013.07)	(1,864.30)
Premium on issue of Shares	-	-	4,413.59
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES ©	**818.97**	**(4,483.77)**	**(1,415.40)**
Net Increase in Cash and Cash Equivalents (A+B+C)	**21.09**	**(682.58)**	**(617.03)**
Add:Cash and Cash Equivalents at the beginning of the year	**328.70**	**945.74**	**945.74**
Cash and Cash Equivalents at the end of the year	**349.79**	**263.16**	**328.70**

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

Place: Vadodara
Date: 07.11.26

FOR AND ON BEHALF OF BOARD
WARDWIZARD INNOVATIONS & MOBILITY LIMITED

Yatin Sanjay Gupte
Managing Director
DIN: 07261150

Pratik Joshi
Chief Financial Officer
PAN: AEPPJ8960H

VCA & ASSOCIATES VADODARA CHARTERED ACCOUNTANTS

Wardwizard Innovations & Mobility Ltd. Vadodara

ward wizard
Innovations & Mobility Limited

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Unaudited Consolidated Statement of Cash flow Statement for Half year ended 30th September, 2026

Amount in Lakhs

Particulars	Half Year ended 30th September, 2026 Unaudited	Half Year ended 30th September, 2025 Unaudited	Year Ended 31st March,2026 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit/(Loss) before tax and exceptional items	(533.23)	153.82	277.15
Non-cash adjustment to reconcile Profit before tax to net cash			
Depreciation and amortization expense	232.57	305.21	596.80
Interest Income	(11.54)	(23.96)	(647.31)
Interest Expense	711.89	1,013.07	1,864.30
Loss on Derecognition - ROU	-	-	-
Reversal of Income Tax		-	-
FCTR	(4.51)	(8.68)	(15.17)
Other Comprehensive (Income)/Loss	-	9.24	-
Profit/Loss on sale of fixed assets	-	(2.17)	(2.87)
CASH GENERATED BEFORE WORKING CAPITAL CHANGES	**395.17**	**1,446.52**	**2,072.90**
Adjustments for:			
CASH GENERATED FROM OPERATIONS			
Inventory	51.87	449.10	1,012.12
Trade Receivable	3,856.83	(224.35)	(3,976.44)
Current Loans & Advances (Asset)	(3,146.67)	2,396.23	641.07
Other Current Assets	211.34	(253.77)	(709.19)
Other Current Financial Asset	33.26	1,912.78	3,119.12
Other Non Current Assets	-	484.51	1,164.24
Trade Payables- Current	(2,123.16)	(1,217.55)	(867.63)
Other Current Liabilities	(85.80)	(899.82)	(1,366.99)
Other Current Financial Liabilities	(0.05)	(0.01)	(0.01)
Other Non Current Financial Assets	(96.00)	(174.38)	(350.17)
Current -Provisions	143.07	(25.27)	108.38
Non Current -Provisions	(38.72)	(31.37)	6.01
Other financial Liabilties	-	-	-
Deferred tax assets (Net)	(8.86)	-	(22.73)
Current tax liabilities	10.35	4.20	-
Current Tax Receivable			86.23
Advance Tax Paid	-	-	-
Taxes Paid (net of refunds)	-	(42.76)	(111.13)
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)	**(797.37)**	**3,824.05**	**805.78**
B.CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment Inc Intangiable asset	(0.51)	(37.08)	(39.75)
Proceeds from sale of property, plant and equipment	-	14.22	29.47
Addition in WIP	-	-	-
Profit/(Loss) on Sale of Fixed Asset	-	-	2.87
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B)	**(0.51)**	**(22.86)**	**(7.41)**
C.CASH FLOW FROM FINANCING ACTIVITIES			
Interest Received	11.54	23.96	647.31
Proceeds from long term borrowings	3.65	1,645.52	(27.39)
Proceeds from long term lease liability	(11.17)	(30.06)	(96.49)
Proceeds from short term borrowings	1,546.24	(5,087.79)	(4,490.28)
Proceeds from short term lease liability	(19.40)	(22.33)	2.16
Interest paid	(711.89)	(1,013.07)	(1,864.30)
Premium on issue of Shares	-	-	4,413.59
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES ©	**818.97**	**(4,483.77)**	**(1,415.40)**
Net Increase in Cash and Cash Equivalents (A+B+C)	**21.09**	**(682.58)**	**(617.03)**
Add:Cash and Cash Equivalents at the beginning of the year	**328.70**	**945.74**	**945.74**
Cash and Cash Equivalents at the end of the year	**349.79**	**263.16**	**328.70**

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

Place: Vadodara
Date: 07.11.26

FOR AND ON BEHALF OF BOARD
WARDWIZARD INNOVATIONS & MOBILITY LIMITED

Yatin Sanjay Gupte
Managing Director
DIN: 07261150

Pratik Joshi
Chief Financial Officer
PAN: AEPPJ8960H

VCA & ASSOCIATES * CHARTERED ACCOUNTANTS * VADODARA

Wardwizard Innovations & Mobility Ltd. Vadodara

ward wizard
Innovations & Mobility Limited

ANNEXURE- B

Details with respect to Regulation 30 read with Para A(7) of Part A Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 as per Master Circular No Ho/49/14/14(7)2025-CFD-POD2/I/3762/2026 Dated 30th January 2026, are enclosed herewith:

Appointment of Mr. Vishal Manharbhai Shah (DIN: 11155812) as an Additional Non-Executive Independent Directors :

Particulars	Details
Name of the Director	Mr. Vishal Manharbhai Shah (DIN: 11155812)
Reason for Change viz appointment, Resignation, ~~removal, death or otherwise~~;	Appointment of Mr. Vishal Manharbhai Shah (DIN: 11155812) as an Additional Non-Executive Independent Director of the Company.
Date of Appointment/ ~~cessation (as applicable)~~ and term of appointment;	Mr. Vishal Manharbhai Shah (DIN: 11155812) is appointed as Additional Director (In Category Non-Executive and Independent Director) w.e.f. 07th November, 2026 for the first term of five (5) consecutive years. His appointment by the Board as Non-Executive Independent Director is subject to the approval of the Shareholders of the Company at the ensuing General Meeting.
Brief Profile (In case of Appointment)	Mr. Vishal Shah is a Practicing Cost Accountant with extensive expertise in Cost and Management Accounting, corporate costing, statutory cost audits, and financial analysis. He specializes in cost optimization, profitability analysis, product costing, fixed asset and inventory valuation, and ERP/SAP advisory. He serves a diverse clientele, including public and private limited companies, manufacturing industries, and large-scale enterprises, providing cost audit, compliance, financial and operational verification, and cost management services.
Term of Appointment	He shall hold office from 07th November, 2026 till the ensuing Annual General Meeting of the Company.
Disclosure of relationships between directors (in case of appointment of a director)	Mr. Vishal Shah is not related to any Director of the Company
Information as required under BSE circular Number LIST/COM/14/2018-19	In compliance with SEBI Letter dated June 14, 2018 and BSE Circular LIST/COMP/14/2018-19 dated June 20, 2018, we wish to confirm that Mr. Vishal Manharbhai Shah (DIN: 11155812) has not been debarred from holding the office of Director by virtue of any SEBI Order or any other Authority.