

Date: 30th May, 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 Attd.: Corporate Relations Department

Sub: Outcome of Board Meeting – Approval of Audited Annual Financial Statements & Audited Financial Results of the Company for the Financial year ended March 31, 2026 (2025-26) and other Disclosures.

Listing Regulation: Disclosure under Reg. 30 read with Para A (4) of Part A of Schedule III, Reg. 33 & all other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, (“Listing Regulations”) as amended from time to time.

Dear Sir/Madam,

With reference to above, we wish to inform the Exchange that the Board of Directors (“The Board”) of Wardwizard Innovations & Mobility Limited (“The Company”) at its meeting held today, i.e Saturday, 30th May, 2026, has transacted and approved the following matters:

1. Audited Financial Results (Standalone and Consolidated) of the Company for the Fourth Quarter and Financial year ended 31st March, 2026.

In this connection, we are enclosing herewith the following:

- A. Statement of Audited Financial Results (Standalone & Consolidated) of the Company for the Fourth Quarter and Financial year ended March 31, 2026.
 - B. Independent Auditor’s (M/s. VCA & Associates, Vadodara) Report on the above Financial Results (Standalone & Consolidated) as at March 31, 2026.
 - C. Declaration of the Company on the Unmodified Opinion of Statutory Auditor of the Company viz., VCA & Associates, Vadodara on the Standalone and Consolidated Financial Results for the financial year ended March 31, 2026, is attached for your ready reference.
2. Intimation of Statement of deviation and variation under Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the period ended on March 31, 2026 as Annexure A.

3. Issue of Equity Shares of the Company of face value of Re. 1/- each (the "Equity Shares") for an amount not exceeding Rs. 100 Crores by way of Rights Issue to the eligible Shareholders of the Company as on the record date (to be determined and notified subsequently, and such issue, the "Rights Issue"), in accordance with applicable laws, including the Companies Act, 2013, as amended, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (the "SEBI ICDR Regulations"), as amended, subject to such regulatory and statutory approvals, as may be relevant under the applicable laws.

For the purposes of giving effect to the Rights Issue, the specific and detailed terms in relation to the Rights Issue, including but not limited to, the determination of the issue price, rights entitlement ratio, record date, timing of the rights issue and terms of payment will be determined by the Board and / or a duly constituted Committee of the Board of Directors authorized in this regard.

The details as required under Regulation 30 of the Listing Regulations read with Part A of Schedule III of the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 are enclosed herewith as Annexure B.

The above information is also being made available on the Company's website at www.wardwizard.in.

The meeting of Board of Directors commenced at 07:30 hours (IST) & concluded at 08:00 hours (IST).

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

Yours faithfully,

Thanking you,
For WARDWIZARD INNOVATIONS & MOBILITY LIMITED

YATIN GUPTA

Digitally signed by YATIN
GUPTA
Date: 2026.05.30 08:39:16
+05'30'

YATIN GUPTA
MANAGING DIRECTOR
DIN: 07261150

**STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE,
QUALIFIED**

INSTITUTIONS PLACEMENT ETC.

| Statement of Deviation / Variation in utilization of funds raised | | | | | | |
|--|---|---------------------|-----------------------------|----------------|--|----------------|
| Name of listed entity | WARDWIZARD INNOVATIONS & MOBILITY LIMITED | | | | | |
| Mode of Fund Raising | Rights Issue | | | | | |
| Date of Raising Funds | Not applicable | | | | | |
| Amount Raised | Not applicable | | | | | |
| Report filed for Quarter ended | March 31,2026 | | | | | |
| Monitoring Agency | Not applicable | | | | | |
| Monitoring Agency Name, if applicable | Not Applicable | | | | | |
| Is there a Deviation / Variation in use of funds raised | Not Applicable | | | | | |
| If yes, whether the same is pursuant to change in terms of a contractor objects, which was approved by the shareholders | Not Applicable | | | | | |
| If Yes, Date of shareholder Approval | Not Applicable | | | | | |
| Explanation for the Deviation / Variation | Not Applicable | | | | | |
| Comments of the Audit Committee after review | No Comments | | | | | |
| Comments of the auditors, if any | No Comments | | | | | |
| Objects for which funds have been raised and where there has been a deviation, in the following table | Not applicable | | | | | |
| Original Object | Modified Object, if any | Original Allocation | Modified allocation, if any | Funds Utilised | Amount of Deviation/Variation for the quarter according to applicable object | Remarks if any |
| Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable | Not applicable |
| Note: | | | | | | |
| <i>Deviation or variation could mean:</i> | | | | | | |
| <i>(a) Deviation in the objects or purposes for which the funds have been raised or</i> | | | | | | |
| <i>(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or</i> | | | | | | |
| <i>(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc</i> | | | | | | |
| <p>YATIN GUPTA Digitally signed by YATIN GUPTA Date: 2026.05.30 08:39:39 +05'30'</p> <p>Yatin Sanjay Gupte Managing Director DIN:07261150</p> | | | | | | |

ANNEXURE-B

Disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

| SR. NO | PARTICUALRS | DETAILS |
|--------|--|----------------|
| 1 | Type of securities proposed to be issued (viz. equity shares, convertibles etc.) | Equity Shares |
| 2 | Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc.) | Rights Issue |
| 3 | Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately) | Rs. 100 Crores |

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, Opp, Pooja farm, Sayajipura, Ajwa Road, Vadodara, Gujarat-390019, India

Email ID: compliance@wardwizard.in | **Website:** www.wardwizard.in | **Compliance No:** +91 9727755083 | 6358849385 | **HQ Number:** 02668352000



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

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

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

**TO THE BOARD OF DIRECTORS OF
WARDWIZARD INNOVATIONS & MOBILITY LIMITED.**

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **WARDWIZARD INNOVATIONS & MOBILITY LIMITED ("The Holding Company")** and its subsidiary the quarter ended 31st March 2026 and for year ended 31st March 2026 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiary the Statement:

- a. includes the results of the following entity :

| Name of the Entity | Relation |
|--|-----------------|
| Wardwizard Global PTE LTD (w.e.f. 19/08/2022) | Subsidiary |

- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Group for the quarter ended 31st March 2026 and for the year ended 31st March 2026.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

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 .

Our Opinion is not modified in this regard.

Management's Responsibilities for the Consolidated Financial Results

These consolidated financial results have been prepared on the basis of the consolidated annual financial statements. .

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group , in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.



In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective company(/ies) to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the respective company(/ies) or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the respective company (/ies).

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are



responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matters

- The consolidated Financial Results include the audited Financial Results of subsidiary whose Financial Statements/Financial Results/ financial information reflect Group's share of total assets of Rs.4.89 Lakhs as at 31st March 2026, Group's share of total revenue of Rs. 1.46 lakhs for year ended 31st March 2026 and, Group's share of total net loss after tax of Rs. 2.31 Lakhs for the quarter ended 31st March 2026 and total net loss after tax of Rs.5.94 Lakhs for year ended 31st March 2026 , as considered in the consolidated Financial Results, which has been audited by Independent Auditor.

The independent auditors' report on Financial Results of this entity has issued a qualified report due to Non receipt of Bank confirmation of Singapore Dollar (S\$) (115) been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the report of such auditors and the procedures performed by us.

- The Statement includes the results for the quarter ended 31st March 2026 being the balancing figures between the audited figures in respect of full financial year ended 31st March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
- The Consolidated audited financial results dealt with this report has been prepared for filling with the stock exchanges. These results are based on audited Consolidated financial statement of the company for the year ended 31/03/2026, and should be read together, on which we have issued an unmodified opinion per our report of even date.



Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.



Date :30/05/2026
Place : Vadodara

For VCA & Associates
Chartered Accountants
FRN: 114414W

RUTVIJ VIRENDRA VYAS
Partner
M.No:109191
UDIN: 26109191VGLTWB7979

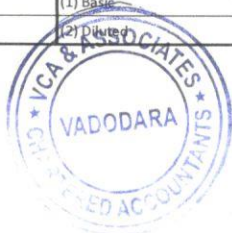


Wardwizard Innovations & Mobility Limited
CIN: L35100MH1982PLC264042

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

Audited Consolidated Statement of Financial Results for the Quarter and year ended 31st March, 2026

| | | Amount in Lakhs | | | | |
|-------|--|------------------|---------------------|------------------|------------------|------------------|
| | Particulars | Quarter ended | | | Year ended | |
| | | 31st March, 2026 | 31st December, 2025 | 31st March, 2025 | 31st March, 2026 | 31st March, 2025 |
| | | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| I | Revenue From Operations | 11848.71 | 6271.96 | 10907.18 | 24690.23 | 30494.22 |
| II | Other Income | 77.30 | 6.70 | 9.84 | 652.52 | 40.55 |
| III | Total Income (I+II) | 11926.00 | 6278.66 | 10917.02 | 25342.75 | 30534.77 |
| IV | EXPENSES | | | | | |
| | Cost of materials consumed | 8869.11 | 5395.43 | 5646.04 | 18660.62 | 19190.59 |
| | Purchases of Stock-in-Trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Changes in inventories of finished goods, Stock-in-Trade and work-in-progress | 170.20 | (12.36) | 625.45 | 355.45 | 348.05 |
| | Employee benefits expense | 235.59 | 208.18 | 272.84 | 952.95 | 1293.23 |
| | Finance costs | 501.61 | 346.27 | 711.96 | 1864.30 | 2039.62 |
| | Depreciation and amortization expense | 137.36 | 154.22 | 204.61 | 596.80 | 667.23 |
| | Advertisement & Sales Promotion Expenses | 170.04 | 18.21 | 1430.75 | 340.65 | 3736.57 |
| | Professional Fees | 44.11 | 34.36 | 56.89 | 159.62 | 535.41 |
| | Other expenses | 1677.42 | 131.59 | 1002.13 | 2135.21 | 1737.87 |
| | Total expenses (IV) | 11805.43 | 6275.90 | 9950.67 | 25065.59 | 29548.55 |
| V | Profit/(loss) before exceptional items and tax (I-IV) | 120.56 | 2.75 | 966.35 | 277.15 | 986.22 |
| VI | Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VII | Profit/(loss) before tax (V-VI) | 120.56 | 2.75 | 966.35 | 277.15 | 986.22 |
| VIII | Tax expense: | | | | | |
| | (1) Current tax | 67.57 | 0.80 | 380.16 | 111.13 | 397.38 |
| | (2) Deferred tax | (6.59) | (1.20) | (58.44) | (22.73) | (46.87) |
| IX | Profit (Loss) for the period from continuing operations (VII-VIII) | 59.59 | 3.16 | 644.63 | 188.76 | 635.71 |
| 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) | 59.59 | 3.16 | 644.63 | 188.76 | 635.71 |
| | Other Comprehensive Income/(loss) | | | | | |
| | A (i) Items that will not be reclassified to profit or loss | 5.65 | 7.95 | 37.42 | 22.84 | 37.17 |
| | (ii) Income tax (expense)/credit relating to items that will not be reclassified to profit and loss | (1.35) | (2.07) | (10.90) | (6.36) | (10.83) |
| | B (i) Items that will be reclassified to profit or loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (ii) Income tax (expense)/credit relating to items that will be reclassified to profit and loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XIV | Total other comprehensive income/(loss) | 4.30 | 5.89 | 26.53 | 16.49 | 26.35 |
| XV | Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period) | 63.89 | 9.04 | 671.16 | 205.24 | 662.06 |
| | Paid up Equity Share Capital (No of Shares)(Face Value: Rs. 1/- each) | 3008.17 | 3008.17 | 2606.94 | 3008.17 | 2606.94 |
| XVI | Earnings per equity share (for continuing operation): (In rupees)(Restated) | | | | | |
| | (1) Basic | 0.02 | 0.00 | 0.25 | 0.06 | 0.24 |
| | (2) Diluted | 0.02 | 0.00 | 0.25 | 0.06 | 0.24 |
| XVII | Earnings per equity share (for discontinued operation):(In rupees) | | | | | |
| | (1) Basic | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (2) Diluted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XVIII | Earnings per equity share(for discontinued & continuing operations):(In rupees) | | | | | |
| | (1) Basic | 0.02 | 0.00 | 0.25 | 0.06 | 0.24 |
| | (2) Diluted | 0.02 | 0.00 | 0.25 | 0.06 | 0.24 |



Abhi

F.R. Joshi

| Notes: | | | | |
|---|--|--|-------------------------------------|---------------------------------------|
| 1 | The Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30.05.2026. | | | |
| 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 together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. | | | |
| 3 | There are no qualification in the Audit Report issued by the Auditor. | | | |
| 4 | During the quarter, the Company had 5 investor complaints pending at the beginning of the period. 3 new complaints were received during the quarter, taking the total to 8. All 8 complaints were duly resolved 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 favourable 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. The company has not received any written communication from the authority regarding the said search therefore its financial impact on the results is not ascertainable. | | | |
| 8 | The Company has evaluated the impact of the new Labour Codes on the basis of actuarial valuation and the best information available, and the impact of the same is negligible in the results for the quarter and year ended 31st March, 2026. However, the company continuous monitor for further changes if any, and effect for the same will be provided in the relevant period. | | | |
| 9 | 4,01,23,546 Nos. of Equity share issued during Right issue and the company has called up and received Rs. 11/- per Share on application. Total amount received from right issue is Rs. 44,13,59,006/-, amount transferred to Share capital is Rs. 4,01,23,546/- (Rs. 1 per Share) and Premium on Issue of Rs. 40,12,35,460/- is transferred to Securities Premium account. As at 31 December 2025, the entire proceeds of the Rights Issue had been fully utilised. | | | |
| | Original Object | Original Allocation Amount in Rs. | Funds Utilised Amount in Rs. | Funds Unutilised Amount in Rs. |
| | Used as per object of Working capital purposes & General corporate purposes as stated in letter of offer dated 10-09-2025 | 44,13,59,006 | 44,13,59,006 | - |
| 10 | The figures for the current Quarter ended March 31, 2026 and quarter ended March 31, 2025 are the balancing figures between the audited figures for the year ended March 31, 2026 and March 31, 2025, respectively and published figures for the nine months ended December 31, 2025 and December 31, 2024, respectively, which were subjected to limited review. | | | |
| 11 | The previous period figures have been regrouped/reclassified wherever required to confirm to the current year's presentation. | | | |
| 12 | The above is an extract of the detailed format of results for the fourth Quarter and year ended 31st March, 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 fourth Quarter and year ended 31st March, 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. | | | |
| 13 | 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. 2.31 Lakhs- for the Quarter ended 31.03.2026. | | | |
| Place: Vadodra Date: 30/05/2026 | | 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 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

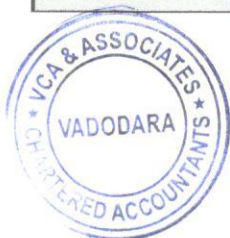
Corporate Office: Corporate Office: Survey 26/2, Opposite Pooja Farm Sayajipura, Ajwa Road Vadodara 390019, Gujarat, India

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

Audited Consolidated Statement of Assets and Liabilities as on 31st March, 2026

Amount in Lakhs

| Assets and Liabilities Particulars | Year ended | |
|--|------------------------|------------------------|
| | As at 31st March, 2026 | As at 31st March, 2025 |
| | Audited | Audited |
| ASSETS | | |
| Non-current assets | | |
| (a) Property, plant and equipment | 4156.56 | 4659.76 |
| (b) Capital work-in -progress | 1381.25 | 1381.25 |
| (c) other Intangible assets | 505.44 | 585.87 |
| (d) Investments in subsidiary, joint ventures and associate | 0.00 | 0.00 |
| (e) Non-current Financial Assets | | |
| (i) Other Non-current financial assests | 645.52 | 295.36 |
| (h) Defferred tax assets (net) | 112.52 | 89.79 |
| (i) Other non-current assets | 10.00 | 1174.24 |
| Total non-current assets | 6811.30 | 8186.28 |
| Current Assets | | |
| (a) Inventories | 5537.64 | 6549.76 |
| (b) Current financial assets | | |
| (i) Current Investments | | 0.00 |
| (ii) Trade receivables | 19548.14 | 15571.70 |
| (iii) Cash and cash equivalent | 322.70 | 939.72 |
| (iv) Bank Balance other than cash and cahs equivalent | 6.01 | 6.02 |
| (v) Current Loans & Advances | 5984.30 | 6625.37 |
| (vi) Other current financial assets | 249.94 | 3299.06 |
| (c) Other current assets | 747.76 | 108.57 |
| Total Current assets | 32396.48 | 33100.20 |
| Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets | 0.00 | 0.00 |
| Total Assets | 39207.78 | 41286.47 |
| EQUITY AND LIABILITIES | | |
| EQUITY | | |
| Equity attributable to owner of parent | | |
| (a) Equity share Capital | 3008.17 | 2606.94 |
| (b) Other equity | 12025.74 | 7859.65 |
| Total Equity attributable to owner of parent | 15033.91 | 10466.59 |
| (c) Non controlling interest | | 0.00 |
| Total Equity | 15033.91 | 10466.59 |
| LIABILITIES | | |
| Non-current liabilities | | |
| (a) Non-current financial liabilities | | |
| (i) Borrowings | 352.96 | 380.35 |
| (ii) Lease Liability | 11.17 | 107.65 |
| (b) Provisions | 118.59 | 112.58 |
| Total non-current liabilities | 482.71 | 600.58 |
| Current liabilities | | |
| (a) Current Financial liabilities | | |
| (i) Borrowings | 14776.09 | 19266.37 |
| (ii) Lease Liability | 138.00 | 135.84 |
| (iii) Trade paybles | 5379.38 | 6247.01 |
| (iv) Other current financial liabilities | 6.01 | 6.02 |
| (b) Other current liabilities | 1746.93 | 3113.92 |
| (c) provisions | 821.07 | 712.69 |
| (d) Current tax liabilities (Net) | 823.68 | 737.45 |
| Total current liabilities | 23691.15 | 30219.30 |



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| | | |
|--|-----------------|-----------------|
| Liabilities directly associated with assets in disposal group classed as held for sale | 0.00 | 0.00 |
| Regulatory deferral account credit balance and related deferred tax liability | 0.00 | 0.00 |
| Total liabilities | 24173.87 | 30819.88 |
| Total Equity and Liabilities | 39207.78 | 41286.47 |

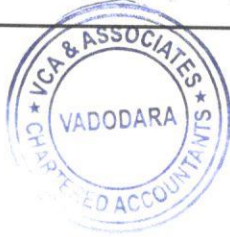
Place: Vadodara
Date: 30.05.2026



FOR AND ON BEHALF OF BOARD
WARDWIZARD INNOVATIONS & MOBILITY LIMITED

Yatin Sanjay Gupte
Yatin Sanjay Gupte
Managing Director
DIN: 07261150

Pratik Joshi
Pratik Joshi
Chief Financial Officer
PAN: AEPPJ8960H





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

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

Audited Consolidated Segment Information for the Quarter and year ended on 31st March, 2026

Amount in Lakhs

| Particulars | Quarter Ended | | | Year Ended | |
|---|------------------|---------------------|------------------|------------------|------------------|
| | 31st March, 2026 | 31st December, 2025 | 31st March, 2025 | 31st March, 2026 | 31st March, 2025 |
| | Audited | Unaudited | Audited | Audited | 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 |
| (b) Segment – B- Vyom Innovation | NA | NA | NA | NA | NA |
| (c) Segment – C Sales of Services | NA | NA | NA | NA | NA |
| (d) Unallocated | NA | NA | NA | NA | NA |
| Total | NA | NA | NA | NA | NA |
| Less: Inter Segment Revenue | | | | | |
| Net sales/Income From Operations | | | | | |
| 2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)# | | | | | |
| (a) Segment – A- Sale of Electric Vehicles, its components & related services | NA | NA | NA | NA | NA |
| (b) Segment – B- Vyom Innovation | NA | NA | NA | NA | NA |
| (c) Segment – C Sales of Services | NA | NA | NA | NA | NA |
| (d) Unallocated | NA | NA | NA | NA | NA |
| Total | NA | NA | NA | NA | NA |
| Less: i) Interest** | NA | NA | NA | NA | NA |
| (ii) Other Un-allocable Expenditure net off | | | | | |
| (iii) Un-allocable income | NA | NA | NA | NA | NA |
| Total Profit Before Tax | | | | | |
| 3. Capital Employed (Segment assets) | | | | | |
| (a) Segment – A- Sale of Electric Vehicles, its components & related services | NA | NA | NA | NA | NA |
| (b) Segment – B- Vyom Innovation | NA | NA | NA | NA | NA |
| (c) Segment – C Sales of Services | NA | NA | NA | NA | NA |
| (d) Unallocated | NA | NA | NA | NA | NA |
| 3. Capital Employed (Segment Liabilities) | | | | | |
| (a) Segment – A- Sale of Electric Vehicles, its components & related services | NA | NA | NA | NA | NA |
| (b) Segment – B- Vyom Innovation | NA | NA | NA | NA | NA |
| (c) Segment – C Sales of Services | NA | NA | NA | NA | NA |
| (d) Unallocated | NA | NA | NA | NA | NA |
| Total | NA | NA | NA | NA | NA |

*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.

Place: Vadodara

Date: 30.05.2026

FOR AND ON BEHALF OF BOARD

WARDWIZARD INNOVATIONS & MOBILITY LIMITED



Yatin Sanjay Gupte

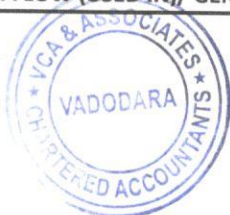
Yatin Sanjay Gupte
Managing Director
DIN: 07261150

Pratik Joshi

Pratik Joshi
Chief Financial Officer
PAN: AEPPJ8960H

Audited Consolidated Cash flow Statement for the year ended 31st March, 2026
Amount in Lakhs

| Particulars | Year ended | |
|--|------------------|-------------------|
| | 31st March, 2026 | 31st March, 2025 |
| | Audited | Audited |
| A. CASH FLOW FROM OPERATING ACTIVITIES | | |
| Profit/(Loss) before tax and exceptional items | 277.15 | 986.22 |
| Non-cash adjustment to reconcile Profit before tax to net cash flow: | - | - |
| Depreciation and amortization expense | 596.80 | 667.23 |
| Interest Expense | 1,864.30 | 2,039.62 |
| Interest Income | (647.31) | (37.73) |
| FCTR | (15.17) | (2.56) |
| Loss on Derecognition - ROU | - | 0.57 |
| Other Comprehensive (Income)/Loss | - | - |
| Loss/ (Profit) on sale of fixed assets | (2.87) | 8.11 |
| CASH GENERATED BEFORE WORKING CAPITAL CHANGES | 2,072.90 | 3,661.46 |
| Adjustments for: | | |
| CASH GENERATED FROM OPERATIONS | | |
| Inventory | 1,012.12 | 1,211.85 |
| Trade Receivable | (3,976.44) | (8,925.96) |
| Loans & Advances - Current | 641.07 | (4,812.00) |
| Other Current Assets | (709.19) | 2,021.34 |
| Other Current Financial Assets | 3,119.12 | (1,023.86) |
| Other Non Current Assets | 1,164.24 | 780.50 |
| Trade Payables- Current | (867.63) | 318.20 |
| Other Current Liabilities | (1,366.99) | 38.85 |
| Other Current Financial Liabilities | (0.01) | 2.84 |
| Other Non Current Financial Assets | (350.17) | (275.39) |
| Non-current Loans (Assets) | - | - |
| Current -Provisions | 108.38 | 300.52 |
| Non Current -Provisions | 6.01 | (3.11) |
| Other financial Liabilities | - | - |
| DTA/DTL | (22.73) | (46.87) |
| Advance Tax Paid | - | - |
| Current Tax Receivable | 86.23 | (147.65) |
| Income taxes | (111.13) | - |
| NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A) | 805.78 | (6,899.28) |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of property, plant and equipment Inc Intangible asset | (39.75) | (677.80) |
| Proceeds from sale of property, plant and equipment | 29.47 | 137.29 |
| Addition in WIP | - | (1,378.02) |
| (Loss) / Profit on Sale of Fixed Asset | 2.87 | (8.11) |
| Purchase of investments | - | - |
| Investment in Subsidiary Company | - | - |
| NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B) | (7.41) | (1,926.64) |



| C.CASH FLOW FROM FINANCING ACTIVITIES | | |
|---|-------------------|-----------------|
| Interest Received | 647.31 | 37.73 |
| Proceeds from long term borrowings | (27.39) | (658.21) |
| Proceeds from long term lease liability | (96.49) | 65.33 |
| Proceeds from short term borrowings | (4,490.28) | 12,013.96 |
| Proceeds from short term lease liability | 2.16 | 11.79 |
| Share Application Money Refund | - | - |
| Pending Investment Realised | - | - |
| Dividend Paid | - | (171.97) |
| Interest paid | (1,864.30) | (2,039.62) |
| Proceeds from issue of shares | 4,413.59 | - |
| NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES @ | (1,415.40) | 9,259.01 |
| Net Increase in Cash and Cash Equivalents (A+B+C) | (617.03) | 433.09 |
| Add:Cash and Cash Equivalents at the beginning of the year | 945.74 | 512.65 |
| Cash and Cash Equivalents at the end of the year | 328.70 | 945.74 |

Note:

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

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

Place: Vadodara

Date: 30.05.2026

FOR AND ON BEHALF OF BOARD

WARDWIZARD INNOVATIONS & MOBILITY LIMITED



Yatin Sanjay Gupte
Managing Director
DIN: 07261150

Chief Financial Officer
PAN: AEPPJ8960H



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

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

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

Independent Auditors' Report on Audited Standalone Quarterly Financial Results & Year to Date Results of WARDWIZARD INNOVATIONS & MOBILITY LIMITED Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF
WARDWIZARD INNOVATIONS & MOBILITY LIMITED.**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of Standalone Financial Results of **WARDWIZARD INNOVATIONS & MOBILITY LIMITED** ("the company"), for the quarter and year ended 31st March 2026 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). This Statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on this financial Statement based on the Audit.

In our opinion and to the best of our information and according to the explanations given to us these standalone financial statements:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and year ended 31st March 2026.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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.
- Our Opinion is not modified in this regard.

Management's Responsibilities for the Standalone Financial Results

The statement has been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit/(loss) and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- The Statement includes the results for the quarter ended 31st March 2026 being the balancing figures between the audited figures in respect of full financial year ended 31st March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
- The standalone audited financial results dealt with this report has been prepared for filling with the stock exchanges. These results are based on audited standalone financial statement of the company for the year ended 31/03/2026, and should be read together, on which we have issued an unmodified opinion per our report of even date.

Our Opinion is not modified in these regards.

Date : 30/05/2026
Place : Vadodara



For VCA & Associates
Chartered Accountants
FRN: 114414W

RUTVIJ VIRENDRA VYAS

Partner

M.No:109191

UDIN: 26109191WNLRNV5300

Audited Standalone Statement of Financial Results for the Quarter and year ended 31st March, 2026

| | | Amount in Lakhs | | | | |
|-------------|--|------------------|---------------------|------------------|------------------|------------------|
| | Particulars | Quarter ended | | | Year ended | |
| | | 31st March, 2026 | 31st December, 2025 | 31st March, 2025 | 31st March, 2026 | 31st March, 2025 |
| | | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| I | Revenue From Operations | 11848.71 | 6271.96 | 10902.95 | 24690.23 | 30241.10 |
| II | Other Income | 79.52 | 7.53 | 11.29 | 657.14 | 44.79 |
| III | Total Income (I+II) | 11928.22 | 6279.49 | 10914.24 | 25347.36 | 30285.89 |
| IV | EXPENSES | | | | | |
| | Cost of materials consumed | 8869.11 | 5395.43 | 5642.09 | 18660.62 | 18954.34 |
| | Purchases of Stock-in-Trade | | | | | |
| | Changes in inventories of finished goods, Stock-in-Trade and work-in-progress | 170.20 | (12.36) | 625.45 | 355.45 | 348.05 |
| | Employee benefits expense | 235.59 | 208.18 | 272.64 | 952.95 | 1247.58 |
| | Finance costs | 501.61 | 346.27 | 711.96 | 1864.30 | 2039.62 |
| | Depreciation and amortization expense | 137.36 | 154.22 | 204.61 | 596.80 | 667.23 |
| | Advertisement & Sales Promotion Expenses | 170.04 | 18.21 | 1430.75 | 340.65 | 3736.57 |
| | Legal & Professional Fees | 44.92 | 34.36 | 58.65 | 159.62 | 535.41 |
| | Other expenses | 1676.36 | 131.51 | 996.91 | 2133.10 | 1727.52 |
| | Total expenses (IV) | 11805.20 | 6275.83 | 9943.06 | 25063.48 | 29256.31 |
| V | Profit/(loss) before exceptional items and tax (I-IV) | 123.02 | 3.66 | 971.18 | 283.89 | 1029.58 |
| VI | Exceptional Items | - | - | - | - | - |
| VII | Profit/(loss) before tax (V-VI) | 123.02 | 3.66 | 971.18 | 283.89 | 1029.58 |
| VIII | Tax expense: | | | | | |
| | (1) Current tax | 67.57 | 0.80 | 380.16 | 111.13 | 397.38 |
| | (2) Deferred tax | (6.59) | (1.20) | (58.44) | (22.73) | (46.87) |
| IX | Profit (Loss) for the period from continuing operations (VII-VIII) | 62.05 | 4.06 | 649.46 | 195.49 | 679.07 |
| 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) | 62.05 | 4.06 | 649.46 | 195.49 | 679.07 |
| | Other Comprehensive Income/(loss) | | | | | |
| | A (i) Items that will not be reclassified to profit or loss | 5.65 | 7.95 | 37.42 | 22.84 | 37.17 |
| | (ii) Income tax (expense)/credit relating to items that will not be reclassified to profit and loss | (1.57) | (2.07) | (10.90) | (6.36) | (10.83) |
| | 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) | 4.08 | 5.89 | 26.52 | 16.49 | 26.35 |
| XV | Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period) | 66.13 | 9.95 | 675.98 | 211.98 | 705.42 |
| | Paid up Equity Share Capital (No of Shares)(Face Value: Rs. 1/- each) | 3008.17 | 3008.17 | 2606.94 | 3008.17 | 2606.94 |
| XVI | Earnings per equity share (for continuing operation): (In rupees) (Restated) | | | | | |
| | (1) Basic | 0.02 | 0.00 | 0.25 | 0.07 | 0.26 |
| | (2) Diluted | 0.02 | 0.00 | 0.25 | 0.07 | 0.26 |



Abhishek

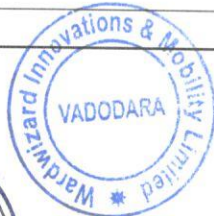
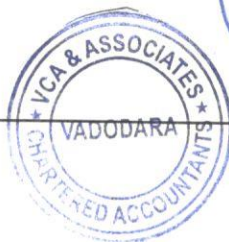
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| | | | | | | |
|-------|---|------|------|------|------|------|
| XVII | Earnings per equity share (for discontinued operation):(In rupees) | | | | | |
| | (1) Basic | - | - | - | - | - |
| | (2) Diluted | - | - | - | - | - |
| XVIII | Earnings per equity share(for discontinued & continuing operations):(In rupees) | | | | | |
| | (1) Basic | 0.02 | 0.00 | 0.25 | 0.07 | 0.26 |
| | (2) Diluted | 0.02 | 0.00 | 0.25 | 0.07 | 0.26 |

Notes:

- The Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30.05.2026.
 - 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 together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
 - There are no qualification in the Audit Report issued by the Auditor.
 - During the quarter, the Company had 5 investor complaints pending at the beginning of the period. 3 new complaints were received during the quarter, taking the total to 8. All 8 complaints were duly resolved during the quarter.
 - 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' .
 - 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 favourable 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.
 - 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. The company has not received any written communication from the authority regarding the said search therefore its financial impact on the results is not ascertainable.
 - The Company has evaluated the impact of the new Labour Codes on the basis of actuarial valuation and the best information available, and the impact of the same is negligible in the results for the quarter and year ended 31st March, 2026.However, the company continuous monitor for further changes if any, and effect for the same will be provided in the relevant period.
 - 4,01,23,546 Nos. of Equity share issued during Right issue and the company has called up and received Rs. 11/- per Share on application. Total amount received from right issue is Rs. 44,13,59,006/-, amount transferred to Share capital is Rs. 4,01,23,546/- (Rs. 1 per Share) and Premium on Issue of Rs. 40,12,35,460/- is transferred to Securities Premium account. As at 31 December 2025, the entire proceeds of the Rights Issue had been fully utilised.
- | Original Object | Original Allocation Amount in Rs. | Funds Utilised Amount in Rs. | Funds Unutilised Amount in Rs. |
|---|-----------------------------------|------------------------------|--------------------------------|
| Used as per object of Working capital purposes & General corporate purposes as stated in letter of offer dated 10-09-2025 | 44,13,59,006 | 44,13,59,006 | - |
- The figures for the current Quarter ended March 31, 2026 and quarter ended March 31, 2025 are the balancing figures between the audited figures for the year ended March 31, 2026 and March 31, 2025, respectively and published figures for the nine months ended December 31, 2025 and December 31, 2024, respectively, which were subjected to limited review.
 - The previous period figures have been regrouped/reclassified wherever required to confirm to the current year's presentation.
 - The above is an extract of the detailed format of results for the fourth Quarter and year ended 31st March, 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 fourth Quarter and year ended 31st March, 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: 30.05.2026



FOR AND ON BEHALF OF BOARD
WARD WIZARD INNOVATIONS & MOBILITY LIMITED

Yatin Sanjay Gupte
Managing Director
DIN: 07261150

Pratik Joshi
Chief Financial Officer
PAN: AEPPJ8960H



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 6358849385

Audited Standalone Statement of Assets and Liabilities as on 31st March, 2026

Amount in Lakhs

| Assets and Liabilities Particulars | As at 31st March, 2026 | As at 31st March, 2025 |
|--|------------------------|------------------------|
| | Audited | Audited |
| ASSETS | | |
| Non-current assets | | |
| (a) Property, plant and equipment | 4156.56 | 4659.76 |
| (b) Capital work-in-progress | 1381.25 | 1381.25 |
| (c) Other Intangible assets | 505.44 | 585.87 |
| (d) Investments in subsidiary, joint ventures and associate | 13.94 | 13.94 |
| (e) Non-current Loans & advances | | |
| (i) Other Non-current financial assets | 710.82 | 354.58 |
| (f) Deferred tax assets (net) | 112.52 | 89.79 |
| (g) Other non-current assets | 10.00 | 1174.24 |
| Total non-current assets | 6890.53 | 8259.44 |
| Current Assets | | |
| (a) Inventories | 5537.64 | 6549.76 |
| (b) Current financial assets | | |
| (i) Trade receivables | 19548.14 | 15571.70 |
| (ii) Cash and cash equivalents | 322.78 | 939.30 |
| (iii) Bank Balance other than cash and cash equivalents | 6.01 | 6.02 |
| (iv) Current Loans & Advances | 5979.33 | 6621.02 |
| (v) Other current financial assets | 249.94 | 3369.06 |
| (vi) Other current assets | 747.76 | 38.57 |
| Total Current assets | 32391.60 | 33095.43 |
| Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets | - | - |
| Total Assets | 39282.13 | 41354.88 |
| EQUITY AND LIABILITIES | | |
| EQUITY | | |
| Equity attributable to owner of parent | | |
| (a) Equity share Capital | 3008.17 | 2606.94 |
| (b) Other equity | 12226.70 | 8038.69 |
| Total Equity attributable to owner of parent | 15234.87 | 10645.63 |
| (c) Non controlling interest | 0.00 | 0.00 |
| Total Equity | 15234.87 | 10645.63 |
| LIABILITIES | | |
| Non-current liabilities | | |
| (a) Non-current financial liabilities | | |
| (i) Borrowings | 352.96 | 380.35 |
| (ii) Lease Liability | 11.17 | 107.65 |
| (b) Provisions | 118.59 | 112.58 |
| Total non-current liabilities | 482.71 | 600.58 |



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| | | |
|--|-----------------|-----------------|
| Current liabilities | | |
| (a) Current Financial liabilities | | |
| (i) Borrowings | 14771.49 | 19262.35 |
| (ii) Lease Liability | 138.00 | 135.84 |
| (iii) Trade paybles | 5297.36 | 6176.14 |
| (iv) Other current financial liabilities | 6.01 | 6.02 |
| (b) Other current liabilities | 1746.93 | 3113.92 |
| (c) Provisions | 781.09 | 676.95 |
| (d) Current tax liabilities (Net) | 823.68 | 737.45 |
| Total current liabilities | 23564.54 | 30108.66 |
| Liabilities directly associated with assets in disposal group classed as held for sale | 0.00 | 0.00 |
| Regulatory deferral account credit balance and related deferred tax liability | 0.00 | 0.00 |
| Total liabilities | 24047.26 | 30709.25 |
| Total Equity and Liabilities | 39282.13 | 41354.88 |

Place: Vadodara

Date: 30.05.2026



FOR AND ON BEHALF OF BOARD
WARDWIZARD INNOVATIONS & MOBILITY LIMITED

Yatin Sanjay Gupte
Managing Director
DIN: 07261150

Pratik Joshi
Chief Financial Officer
PAN: AEPPJ8960H



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

Audited Standalone Cash flow Statement for the year ended 31st March, 2026

Amount in Lakhs

| Particulars | Year ended | |
|--|-----------------|-------------------|
| | 31st March,2026 | 31st March,2025 |
| | Audited | Audited |
| A. CASH FLOW FROM OPERATING ACTIVITIES | | |
| Profit/(Loss) before tax and exceptional items | 283.89 | 1,029.58 |
| Non-cash adjustment to reconcile Profit before tax to net cash flow: | | |
| Depreciation and amortization expense | 596.80 | 667.23 |
| Interest Income | (653.96) | (43.24) |
| Interest Expense | 1,864.30 | 2,039.62 |
| Loss on Derecognition - ROU | - | 0.57 |
| Profit on sale of Fixed Assets | (2.87) | - |
| Loss on sale of fixed assets | - | 8.11 |
| CASH GENERATED BEFORE WORKING CAPITAL CHANGES | 2,088.15 | 3,701.87 |
| Adjustments for: | | |
| CASH GENERATED FROM OPERATIONS | | |
| Inventory | 1,012.12 | 1,211.85 |
| Trade Receivable | (3,976.44) | (8,925.96) |
| Current Loans & Advances(Asset) | 641.69 | (4,811.88) |
| Other Current Assets | (709.19) | 2,091.34 |
| Other Non Current Assets | 1,164.24 | 780.50 |
| Trade Payables- Current | (878.78) | 254.20 |
| Other Current Liabilities | (1,366.99) | 129.24 |
| Other Current Financial Liabilities | (0.01) | 2.84 |
| Other Non Current Financial Assets | (350.17) | (275.39) |
| Non-current Loans (Asset) | -6.07 | (5.51) |
| Current -Provisions | 104.14 | 267.25 |
| Non Current -Provisions | 6.01 | (3.11) |
| Deferred tax assets (Net) | (22.73) | (46.87) |
| Other financial Assets- Current | 3119.12 | (1,093.86) |
| Current Tax Receivable | 86.25 | (147.71) |
| Advance Tax Paid | - | - |
| Taxes Paid (net of refunds) | (111.13) | - |
| NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A) | 800.20 | (6,871.20) |
| B.CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of property, plant and equipment Inc Intangible asset | (39.75) | (677.80) |
| Proceeds from sale of property, plant and equipment | 29.47 | 137.29 |
| Addition in WIP | - | (1,378.02) |
| Profit on Sale of Fixed Asset | 2.87 | - |
| Loss on Sale of Fixed Assets | - | (8.11) |



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P. K. Joshi

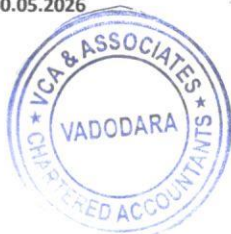
| | | |
|--|-------------------|-------------------|
| NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B) | (7.41) | (1,926.64) |
| C.CASH FLOW FROM FINANCING ACTIVITIES | | |
| Interest Received | 653.96 | 43.24 |
| Proceeds from long term borrowings | (27.39) | (658.21) |
| Proceeds from long term lease liability | (96.49) | 65.33 |
| Proceeds from short term borrowings | (4,490.86) | 12,009.94 |
| Proceeds from short term lease liability | 2.16 | 11.79 |
| Dividend Paid | - | (171.97) |
| Interest paid | (1,864.30) | (2,039.62) |
| Premium on issue of Shares | - | - |
| Proceeds from issue of shares | 4,413.59 | - |
| NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES © | (1,409.32) | 9,260.50 |
| Net Increase in Cash and Cash Equivalents (A+B+C) | (616.54) | 462.67 |
| Add:Cash and Cash Equivalents at the beginning of the year | 945.32 | 482.66 |
| Cash and Cash Equivalents at the end of the year | 328.79 | 945.32 |

Note:

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

Place: Vadodara

Date: 30.05.2026



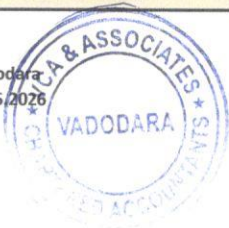
FOR AND ON BEHALF OF BOARD
WARDWIZARD INNOVATIONS & MOBILITY LIMITED


Yatin Sanjay Gupte
Managing Director
DIN: 07261150


Pratik Joshi
Chief Financial Officer
PAN: AEPPJ8960H

| Particulars | Quarter Ended | | | Year Ended | |
|--|------------------|---------------------|------------------|------------------|------------------|
| | 31st March, 2026 | 31st December, 2025 | 31st March, 2025 | 31st March, 2026 | 31st March, 2025 |
| | (Audited) | (Unaudited) | (Audited) | (Audited) | (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 |
| (b) Segment – B- Vyom Innovation | NA | NA | NA | NA | NA |
| (c) Segment – C Sales of Services | NA | NA | NA | NA | NA |
| (d) Unallocated | NA | NA | NA | NA | NA |
| Total | NA | NA | NA | NA | NA |
| Less: Inter Segment Revenue | NA | NA | NA | NA | NA |
| Net sales/Income From Operations | 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 |
| (b) Segment – B- Vyom Innovation | NA | NA | NA | NA | NA |
| (c) Segment – C Sales of Services | NA | NA | NA | NA | NA |
| (d) Unallocated | NA | NA | NA | NA | NA |
| Total | NA | NA | NA | NA | NA |
| Less: i) Interest** | NA | NA | NA | NA | NA |
| (ii) Other Un-allocable Expenditure net off | NA | NA | NA | NA | NA |
| (iii) Un-allocable income | NA | NA | NA | NA | NA |
| Total Profit Before Tax | 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 |
| (b) Segment – B- Vyom Innovation | NA | NA | NA | NA | NA |
| (c) Segment – C Sales of Services | NA | NA | NA | NA | NA |
| (d) Unallocated | 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 |
| (b) Segment – B- Vyom Innovation | NA | NA | NA | NA | NA |
| (c) Segment – C Sales of Services | NA | NA | NA | NA | NA |
| (d) Unallocated | NA | NA | NA | NA | NA |
| Total | NA | NA | NA | NA | NA |

Place: Vadodara
Date: 30.05.2026



FOR AND ON BEHALF OF BOARD
WARD WIZARD INNOVATIONS & MOBILITY LIMITED

Yatin Sanjay Gupte
Yatin Sanjay Gupte
Managing Director
DIN: 07261150

Pratik Joshi
Pratik Joshi
Chief Financial Officer
PAN: AEPJ8960H

Date: 30TH May, 2026

Ref: WIML/BSE/DECLARATION/FY-2025-2026

To,
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Scrip Code: 538970

Script ID: WARDINMOBI

Ref – Wardwizard Innovations & Mobility Limited

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR”), as amended from time to time.

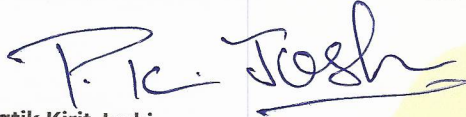
DECLARATION

We hereby declare that the Statutory Auditors of the Company M/S. VCA & Associates, Chartered Accountants (FRN:114414W) have issued an Audit Report with unmodified opinion on Annual Audited (Standalone and Consolidated) Financial Results of the Company for the Fourth Quarter and Financial Year ended on 31st March, 2026.

This declaration is submitted in compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 amended from time to time.

Kindly take the same on record.

Thanking you,
For **WARDWIZARD INNOVATIONS & MOBILITY LIMITED**



Pratik Kirit Joshi
Chief Financial Officer
Date: 30th May, 2026

Place: Vadodara



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, Opp, Pooja farm, Sayajipura, Ajwa Road, Vadodara, Gujarat-390019, India

Email ID: compliance@wardwizard.in | **Website:** www.wardwizard.in | **Compliance No:** +91 9727755083 | 6358849385 | **HQ Number:** 02668352000