

**Date: 28-01-2025**

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

**Ref: - Wardwizard Foods and Beverages Limited  
Script Code: 539132**

**Sub: Integrated Filing (Financial) for the Third Quarter and Nine-Month period ended December 31, 2024.**

Dear Sir / Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the Quarter and Nine-Month period ended December 31, 2024.

The above Integrated Filing is also available on the Company's website at [www.wardwizardfoods.com](http://www.wardwizardfoods.com)

This is for your information and records.

Thanking You.

**For Wardwizard Foods and Beverages Limited**

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**Sejal Varia**  
**Chief Financial Officer**



**MAHESH UDHWANI & ASSOCIATES**  
CHARTERED ACCOUNTANTS

3rd Floor, Satyam Building,  
Opp. Old Vuda Office, Fatehgunj,  
Vadodara - 390 024, Gujarat, India  
**M.:** +91 8758756360  
**Website :** www.maheshudhwani.com

**Independent Auditor's Review Report on the Unaudited Standalone Financial Results of WARDWIZARD FOODS AND BEVERAGES LIMITED for quarter and nine month ended December 31, 2024 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**Review report to**

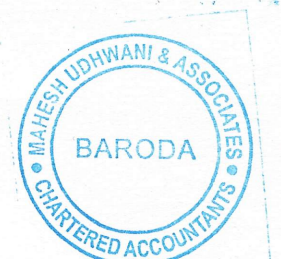
**The Board of Directors  
WARDWIZARD FOODS AND BEVERAGES LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **WARDWIZARD FOODS AND BEVERAGES LIMITED** for the quarter ended 31<sup>st</sup> December 2024 and nine months ended 31<sup>st</sup> December 2024 ("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 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.

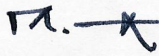
**Other Matter**

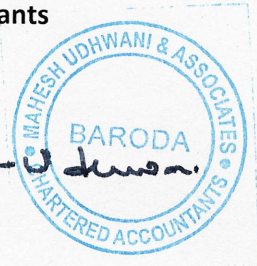
We would like to draw attention in the following matter:

- In the absence of loan statement from West Bengal government (soft loan) amounting to Rs.1,77,24,890/-, we are unable to identify the amount of interest expense on such loan.

Our report is not modified in this matter.

For Mahesh Udhwani & Associates  
Chartered Accountants  
FRN :129738W





Mahesh Udhwani  
Partner

M.N: 047328

UDIN: 25047328BMHXQR1394

Place: Vadodara

Date: 28/01/2025



**WARDWIZARD FOODS AND BEVERAGES LIMITED**  
CIN: L15100WB1953PLC021090

Registered Office: Old Nimta Road, Nandan Nagar, Belghoria Kolkata Kolkata WB 700083  
Corp. Office: 418, GIDC Estate, POR, Ramangamdi Vadodara 391243  
E-Mail ID: compliance@wardwizardfoods.com, Website: www.wardwizardfoods.com

**Statement of Unaudited Financial Result for the quarter and half year ended 31st December 2024**

(Rs. in Lakhs)

	Particulars	Quarter ended			Nine months ended		Year Ended
		31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	4,875.71	415.84	592.98	5,363.82	1,399.15	1,671.14
II	Other Income	9.51	42.93	39.89	106.47	88.60	297.73
III	<b>Total Income (I+II)</b>	<b>4,885.22</b>	<b>458.77</b>	<b>632.87</b>	<b>5,470.29</b>	<b>1,487.75</b>	<b>1,968.86</b>
IV	<b>EXPENSES</b>						
	Cost of materials consumed	63.35	83.76	666.81	219.26	1,479.22	1,728.81
	Purchases of Stock-in-Trade	4,604.94	382.44	63.40	5,024.21	77.85	197.59
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	38.38	(13.16)	(21.18)	52.75	(0.16)	14.79
	Employee benefits expense	66.27	156.14	251.99	415.73	729.02	989.67
	Finance costs	85.21	153.85	76.15	243.62	268.01	343.15
	Depreciation and amortization expense	144.31	147.99	153.95	446.26	358.32	525.96
	Power & Fuel	0.67	2.02	6.46	12.34	20.78	27.26
	Other expenses	243.41	143.00	227.85	469.31	697.24	1,364.93
	<b>Total expenses (IV)</b>	<b>5,246.55</b>	<b>1,056.05</b>	<b>1,425.43</b>	<b>6,883.48</b>	<b>3,630.28</b>	<b>5,192.14</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	(361.33)	(597.28)	(792.56)	(1,413.18)	(2,142.53)	(3,223.28)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	(361.33)	(597.28)	(792.56)	(1,413.18)	(2,142.53)	(3,223.28)
VIII	Tax expense:	-	-	-	-	-	-
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	10.32	2.36	-	23.20	-	81.23
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(371.65)	(599.63)	(792.56)	(1,436.38)	(2,142.53)	(3,304.51)
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)	(371.65)	(599.63)	(792.56)	(1,436.38)	(2,142.53)	(3,304.51)
XIV	Other Comprehensive Income	3.00	8.49	1.46	13.02	(2.92)	11.77
	A (i) Items that will not be reclassified to profit or loss	3.00	8.49	1.46	13.02	(2.92)	11.77
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(368.64)	(591.15)	(791.10)	(1,423.36)	(2,145.46)	(3,292.75)
	Paid up Equity Share Capital (No of Shares)	2,571.40	2,571.40	2,481.40	2,571.40	2,125.40	2,571.40
	Face Value	1.00	1.00	1.00	1.00	1.00	1.00
	other equity ( Reserves excluding Revaluation Reserves)	-	-	-	-	-	2,017.11
XVI	Earnings per equity share (for continuing operation):	-	-	-	-	-	-
	(1) Basic	(0.14)	(0.23)	(0.32)	(0.55)	(0.33)	(1.28)
	(2) Diluted	(0.14)	(0.23)	(0.32)	(0.55)	(0.33)	(1.28)
XVII	Earnings per equity share (for discontinued operation):	-	-	-	-	-	-
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share(for discontinued & continuing operations)	-	-	-	-	-	-
	(1) Basic	(0.14)	(0.23)	(0.32)	(0.55)	(0.33)	(1.28)
	(2) Diluted	(0.14)	(0.23)	(0.32)	(0.55)	(0.33)	(1.28)

**Note:**

1	The Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 28.01.2025
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	The previous period figures have been regrouped/reclassified wherever required to conform to the current year's presentation.
4	The Statutory auditors of the Company have carried out a "Limited Review Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. There are no qualifications in the audit report.
5	During the year the company has been operating in Single Segment namely manufacturing and trading in food items , Agriculture items and its related activities, as per guiding principles given in Ind As-108 on 'Operating Segements'.
6	There are no Investor complaints pending as on 31st December, 2024
7	The above financial results are also available on the Company's website www.wardwizardfoods.com and BSE Limited's website www.bseindia.com

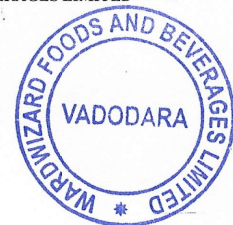
Place: Vadodara  
Date:28.01.2025



FOR AND ON BEHALF OF WARDWIZARD FOODS AND BEVERAGES LIMITED

*Sheela*  
Sheela Bhalerao  
Managing Director  
DIN: 06453413

*Sejal*  
Sejal Varia  
Chief Financial Officer  
PAN: AJRPV6388C



- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.– NOT APPLICABLE.**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES**

Sr. No	Particulars	in INR crore
<b>1</b>	<b>Loans / revolving facilities like cash credit from banks / financial institutions</b>	
A	Total amount outstanding as on date	0.00
B	Of the total amount outstanding, amount of default as on date	0.00
<b>2.</b>	<b>Unlisted debt securities i.e. NCDs and NCRPS</b>	
A	Total amount outstanding as on date	0.00
B	Of the total amount outstanding, amount of default as on date	0.00
<b>3.</b>	<b>Total financial indebtedness of the listed entity including short-term and long-term debt</b>	<b>0.00</b>

- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (APPLICABLE ONLY FOR HALF-YEARLY FILINGS I.E., 2<sup>ND</sup> AND 4<sup>TH</sup> QUARTER) – NOT APPLICABLE.**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED SEPARATELY) (APPLICABLE ONLY FOR ANNUAL FILING I.E., 4<sup>TH</sup> QUARTER) – NOT APPLICABLE.**