



FORMERLY KNOWN AS

**WONDER FIBROMATS LIMITED**

REGISTERED OFFICE: 45, GROUND FLOOR, OKHLA INDUSTRIAL ESTATE,  
PHASE III, NEW DELHI - 110020 | PHONE 011-66058952

CIN: L31900DL2009PLC195174

INFO@WONDERFIBROMATS.COM

WWW.WONDERFIBROMATS.COM

**Date: 09<sup>th</sup> November 2023**

To,  
Chief Manager  
Listing Compliance Department  
National Stock Exchange of India Limited (NSE)  
Exchange Plaza, Plot no. C-1, Block-G,  
Bandra Kurla Complex,  
Bandra (E), Mumbai -400 051

Scrip Symbol: WEL  
ISIN: INE02WG01016

To,  
BSE Limited  
Corporate Relation Department  
1st Floor, New Trading Ring  
Rotunga Building Phiroze Jeejeebhoy  
Towers, Dalal Street, Mumbai - 400 001

Scrip Code: 543449

**SUB.: OUTCOME OF BOARD MEETING HELD ON 09<sup>th</sup> November 2023**

***Ref: Regulation 30 & 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015***

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure "Requirements) Regulations, 2015, we furnish herewith the un-audited Standalone Financial Results of the Company for the quarter and half year ended 30th September, 2023 as considered, approved and taken on record by the Board of Directors of the Company in its meeting held today i.e., 09<sup>th</sup> November, 2023.

These results are also being uploaded on the Company's website at [www.wonderelectricals.com](http://www.wonderelectricals.com)

The Board meeting was commenced at 2:00 P.M. and concluded at 4:00 P.M.

Kindly take note of the same for your record and acknowledge the receipt.

Thanking You,

**For Wonder Electricals Limited**

*Dhruv*



**Dhruv Kumar Jha**  
Company Secretary & Compliance Officer  
Membership No. A70626

**Encl: As above**

# **WONDER ELECTRICALS LIMITED**

(Formerly Known as Wonder Fibromats Limited)

Regd Office at 45, Okhla Industrial Estate, Phase-III, New Delhi-110020, CIN:- L31900DL2009PLC195174  
Phone No. 011-66058952, Website: www.wonderelectricals.com; Email id: info@wonderelectricals.com

## **Statement of unaudited financial results for the Quarter and half year ended September 30, 2023**

(All Amount in INR Lakhs unless otherwise stated)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30,2023	June 30,2023	September 30,2022	September 30,2023	September 30,2022	March 31,2023
		Unaudited (refer note 4)	Unaudited (refer note 4)	Unaudited (refer note 4)	Unaudited (refer note 4)	Unaudited (refer note 4)	Audited
I	Revenue from Operation	6,257.72	11,695.58	5,581.00	17,953.29	16,020.59	40,251.92
II	Other Income	83.77	0.23	2.31	84.00	3.00	2.21
III	<b>III. Total Revenue (I + II)</b>	<b>6,341.49</b>	<b>11,695.80</b>	<b>5,583.30</b>	<b>18,037.29</b>	<b>16,023.58</b>	<b>40,254.13</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	5,831.86	10,559.58	4,505.20	16,391.44	14,199.10	35,044.88
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade (Accretion)	(418.15)	(197.76)	442.60	(615.92)	(76.81)	156.23
	Manufacturing Expenses	247.32	432.96	210.14	680.29	567.77	1,247.33
	Employee Benefits Expenses	422.17	512.34	362.36	934.51	798.47	1,732.91
	Financial Cost	65.12	73.69	56.33	138.81	129.16	295.90
	Administrative & Selling Expenses	77.34	78.39	80.24	155.73	151.06	346.20
	Depreciation and Amortization Expenses	133.94	121.88	146.12	255.82	263.64	541.18
V	<b>Total Expenses (V)</b>	<b>6,359.61</b>	<b>11,581.08</b>	<b>5,803.00</b>	<b>17,940.68</b>	<b>16,032.40</b>	<b>39,364.63</b>
VI	Profit before exceptional items and tax (IV-V)	(18.12)	114.73	(219.69)	96.61	(8.82)	889.50
VII	Exceptional Items	-	-	-	-	-	-
VIII	Profit before tax (VI-VII)	(18.12)	114.73	(219.69)	96.61	(8.82)	889.50
IX	<b>Tax Expenses:</b>						
	(1) Current Tax	(4.65)	39.12	(44.44)	34.46	19.83	271.49
	(2) Deferred Tax Liabilities/(Assets)	(3.37)	2.31	(4.71)	(1.07)	(7.42)	(11.05)
X	Profit(Loss) after Tax (VIII-IX)	(10.09)	73.30	(170.54)	63.22	(21.22)	629.06
XI	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(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	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	-	-	-	-	-	-
XII	<b>Total Other Comprehensive Income for the period (X+XI)</b>	<b>(10.09)</b>	<b>73.30</b>	<b>(170.54)</b>	<b>63.22</b>	<b>(21.22)</b>	<b>629.06</b>
XIII	Paid up Equity share capital (face value of Rs. 10/- each)	1,340.08	1,340.08	1,340.08	1,340.08	1,340.08	1,340.08
	Total Reserves i.e. Other equity						4,621.49
XIV	Earning per equity share: (of Rs 10/- each) (Not Annualised)						
	(1) Basic	(0.08)	0.55	(1.27)	0.47	(0.16)	4.69
	(2) Diluted	(0.08)	0.55	(1.27)	0.47	(0.16)	4.69

For and on behalf of the Board of Directors of  
**Wonder Electricals Limited**

  
**Harsh Kumar Anand**  
 (Chairman & Managing Director)  
 DIN: 00312438

**Place: New Delhi**  
**Dated: 09.11.2023**

# **WONDER ELECTRICALS LIMITED**

(Formerly Known as Wonder Fibromats Limited)

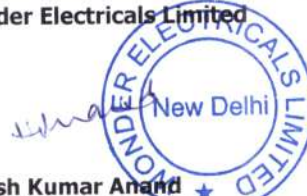
Regd Office at 45, Okhla Industrial Estate, Phase-III, New Delhi-110020, CIN:- L31900DL2009PLC195174  
Phone No. 011-66058952, Website: www.wonderelectricals.com; Email id: info@wonderelectricals.com

## **Statement of Balance Sheet**

(All Amount in INR Lakhs unless otherwise stated)

Particulars	As on September 30,2023	As on March 31,2023
	Unaudited	Audited
<b>I. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment		
(i) Tangible Assets	3,401.52	3,285.75
(ii) Right of Use Assets	48.81	65.34
(b) Deferred Tax Assets (Net)	32.38	31.32
(c) Other Non-Current Assets	31.25	37.50
<b>(2) Current Assets</b>		
(a) Inventories	4,060.66	3,708.32
(b) Financial Assets		
(i) Trade Receivables	8,794.02	15,641.76
(ii) Cash & Cash Equivalents	14.09	31.49
(iii) Short-Term Loans and Advances	226.42	146.29
(c) Other Current Assets	575.37	338.90
<b>Total Assets</b>	<b>17,184.52</b>	<b>23,286.67</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity Share Capital	1,340.08	1,340.08
(b) Other Equity	4,684.70	4,621.49
<b>(2) Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Long-Term Borrowings	644.01	543.88
(ii) Lease Liability	64.35	80.60
<b>(3) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Short-Term Borrowings	1,356.11	1,878.17
(ii) Trade Payables		
-Payable to MSME Creditors	3,259.06	7,515.00
-Payable to Other Creditors	5,467.84	6,610.65
(b) Other Current Liabilities	37.86	51.65
(c) Short-Term Provisions	330.50	645.14
<b>Total Equity and Liabilities</b>	<b>17,184.52</b>	<b>23,286.67</b>

For and on behalf of the Board of Directors of  
**Wonder Electricals Limited**



**Harsh Kumar Anand**  
(Chairman & Managing Director)  
DIN: 00312438

Place: New Delhi  
Dated: 09.11.2023

# **WONDER ELECTRICALS LIMITED**

(Formerly Known as Wonder Fibromats Limited)

Regd Office at 45, Okhla Industrial Estate, Phase-III, New Delhi-110020, CIN:- L31900DL2009PLC195174  
Phone No. 011-66058952, Website: www.wonderelectricals.com; Email id: info@wonderelectricals.com


## **Unaudited Cash Flow Statement for half year ended September 30, 2023**

(All Amount in INR Lakhs unless otherwise stated)

S. No.	Particulars	For the half year ended September 30, 2023	For the half year ended September 30, 2022
		Amount (₹)	Amount (₹)
<b>I</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
	Profit before Tax and exceptional items (Adjustment to reconcile profit before tax to cash generated by operating activities)	96.61	(8.82)
	Depreciation	255.82	263.64
	Design & Deveopement Expenses Written off	6.25	-
	Increase/(Decrease) in Trade Payables	(5,398.75)	(7,602.45)
	Increase/(Decrease) in Other Current Liabilities	(51.09)	(4.20)
	Increase/(Decrease) in Short-Term Provisions	(349.10)	(355.46)
	Decrease/(Increase) in Trade Receivables	6,847.74	8,258.55
	Decrease/(Increase) in Short Term Loan & Advances	(80.12)	(9.33)
	Decrease/(Increase) in Other Current Assets	(199.17)	18.12
	Decrease/(Increase) in Inventories	(352.34)	(187.53)
	<b>Net Cash Generated from Operating Activities</b>	<b>775.85</b>	<b>372.52</b>
<b>II</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
	Purchase of Property, Plant and Equipment	(365.99)	(64.53)
	Sale/Decrease of Property, Plant and Equipment	10.93	-
	Decrease/(Increase) in Capital Work in Progress	-	-
	Decrease/(Increase) in Other Non- Current Assets	-	(4.81)
	<b>Net Cash used in Investing Activities</b>	<b>(355.06)</b>	<b>(69.34)</b>
<b>III</b>	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
	Increase/(Decrease) in Share Capital	-	-
	Increase/(Decrease) in Long-Term Borrowings	83.87	101.50
	Increase/(Decrease) in Short-Term Borrowings	(522.06)	(129.50)
	Increase/(Decrease) in Reserve & Surplus	-	(271.62)
	<b>Net Cash used in Financing Activities</b>	<b>(438.19)</b>	<b>(299.61)</b>
<b>IV</b>	<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>(17.40)</b>	<b>3.57</b>
<b>V</b>	<b>Cash &amp; Cash Equivalents at the beginning of the period</b>	<b>31.49</b>	<b>18.70</b>
<b>VI</b>	<b>Cash &amp; Cash Equivalents at the end of the period</b>	<b>14.09</b>	<b>22.27</b>

For and on behalf of the Board of Directors of  
**Wonder Electricals Limited**

New Delhi



**Harsh Kumar Anand**  
(Chairman & Managing Director)  
DIN: 00312438

Place: New Delhi  
Dated: 09.11.2023

**Notes to standalone unaudited financial results for the Quarterly and Year to Date for the period ended September 30, 2023 of Wonder Electricals Limited (Formerly known as Wonder Fibromats Limited)**

1. The above unaudited standalone financial results of the Company have been reviewed by the Audit Committee & thereafter approved and taken on record by the Board of Directors at their Meeting held on 09th November, 2023. These financial results are prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) (Ind AS) as prescribed under Section 133 of the Companies Act., 2013 and other recognised accounting practices and policies to the extent applicable.
2. The Statutory Auditors of the Company have carried out limited review of the unaudited financial results of the Company for the quarter and half year ended on September 30, 2023. An unqualified opinion has been issued by them thereon.
3. As the Company's business activities fall within single primary business segment Viz. Manufacturing of Fans and in the opinion of the management there does not exist separate reportable geographical segment, hence the requirement of "Segment Reporting" is not applicable on company.
4. The figures for the quarter ended on 30<sup>th</sup> September'2023 are balancing figures between the unaudited financial results in respect of the year-to-date unaudited financial figures for the period ended on 30<sup>th</sup> September'2023 and the published unaudited quarterly figures up to quarter ended on 30<sup>th</sup> June 2023, of the previous reported period, which was subject to limited review.
5. The company is not having any subsidiary/associate or joint venture; therefore, it has prepared only standalone results as consolidation requirement is not applicable on the Company.
6. Company Board has approved a proposal of acquisition of the Electrical Fan Manufacturing Business of M/s Uttaranchal Industries, Plot No. 33, Sector 8A, SIDCUL, Haridwar, Uttarakhand through Slump Sale. M/s Uttaranchal Industries is a related concern. Total Consideration Value was decided for Rs. 23.43 Crore which is payable in 5% Non-Convertible Non-Participating and Non-Cumulative Redeemable Preference Shares having face value of Rs 100/- Each.



7. The figures of the previous year/ period have been reworked, regrouped, rearranged and reclassified whenever necessary to correspond to the figures of the current reporting period.

For and on behalf of Board of Directors of  
**Wonder Electricals Limited**  
(Formerly Known as Wonder Fibromats Limited)



**Harsh Kumar Anand**  
(Chairman and Managing Director)  
DIN-00312438

**Place:-New Delhi**  
**Date: - 09.11.2023**



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of M/s Wonder Electricals Limited (Formerly Known as Wonder Fibromats Limited) pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended**

To,  
The Board of Directors of  
**M/s Wonder Electricals Limited**  
(Formerly Known as Wonder Fibromats Limited)  
**New Delhi**

We have reviewed the accompanying statement of unaudited standalone financial results of **M/s Wonder Electricals Limited** (Formerly Known as Wonder Fibromats Limited) (the "Company"), **CIN L31900DL2009PLC195174**, having its registered office at **45, Ground Floor, Okhla Industrial Estate, Phase-III, New Delhi-110020**, for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion 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 Statement is free of material misstatement. A review of



C-24, Ground Floor, Sector-2, Noida-201301 (U.P.), India  
Ph.: +91-120-4124996  
Email : yogesh@aykca.com  
Website: www.aykca.com

interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

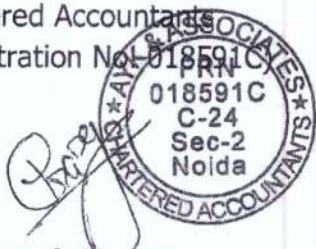
Based on our review conducted as above and based on the consideration of the review, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have reviewed the financial results and other information presented in accordance with Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" for the quarter and half year ended on 30<sup>th</sup> September, 2023 and have been presented solely on the basis of information compiled by the management.

For **AYK & Associates**

Chartered Accountants

(Registration No. 018591C)



**CA Yogesh Kumar**

M.Com, MBA, LLB, FCA, DISA (ICAI)

Partner

(Membership No. 403036)

**UDIN:-23403036BGXEJJ3563**

**Place: New Delhi**

**Date: 09.11.2023**