

Date:12.02.2026

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| <p>To, 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</p> <p><u>Scrip Symbol: WEL</u> <u>ISIN: INE02WG01024</u></p> | <p>To, BSE Limited Corporate Relation Department 1st Floor, New Trading Ring Rotunga Building Phiroze Jeejeebhoy Towers Dalal Street, Mumbai - 400 001</p> <p><u>Scrip Code: 543449</u></p> |
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**Subject: Clarification on Discrepancy in Standalone and Consolidated Financial Results–
Quarter ended September 2025**

Dear Sir / Madam,

This is with reference to the observations raised by the Exchange regarding the Standalone and Consolidated Financial Results submitted under Regulation 33 of SEBI (LODR) Regulations, 2015 for the quarter ended September 2025. We sincerely regret the inconvenience caused and submit our point-wise reply as under:

1. Observation:

Limited Review Report / Independent Auditor’s Report is not in the format prescribed by SEBI and the same UDIN is mentioned in Limited Review Reports.

We hereby submit that a separate UDIN has now been generated by the Statutory Auditor for the Consolidated Financial Results. The declaration on Limited Review Report for the Consolidated Financial Results with separate UDIN is enclosed herewith as **Annexure-1**.

2. Observation:

Financial results submitted is not as per format prescribed under Schedule III of the Companies Act, 2013 or as per Indian Accounting Standard- Figures of Standalone and Consolidated are Same.

Reply:

We wish to clarify that during the financial year, the Company incorporated an LLP namely “Integrated Motion & Control LLP” on 02 April 2025, in which the Company holds 51% interest. The said LLP has been formed with the objective of carrying on the business of manufacturing and assembling PCB cards for use in ceiling fans and other electronic products. However, up to 30 September 2025, the said LLP had not commenced its operations and had not carried out any business activity.

In view of the above, there were no figures available for consolidation and therefore, the Standalone and Consolidated Financial Results for the quarter ended September 2025 are identical. The Consolidated Financial Results have been prepared solely to comply with the applicable regulatory requirements.

We assure the Exchange that due care shall be taken to avoid recurrence of such instances in future. We request you to kindly take the above clarification on record.

Thanking you,

Yours faithfully,

For Wonder Electricals Limited

Dhruv Kumar Jha

Company Secretary & Compliance Officer



TANUJ GARG & ASSOCIATES
CHARTERED ACCOUNTANTS

CM - 06A, Near Parthla Chowk, Sector- 122, Noida,
Gautam Buddha Nagar, U.P. - 201301, INDIA

Declaration

I, **CA Shailendra Singh Bhadauria**, Partner of M/s Tanuj Garg & Associates, Chartered Accountants, (FRN 013843C), having its registered office at CM-06A, Near Parthla Chowk, Sector-112, Noida, Gautam Budh Nagar, Uttar Pradesh-201301, do hereby solemnly affirm and declare as under:

1. **M/s Wonder Electricals Limited (CIN L31900DL2009PLC195174)**, a listed company, having its registered office at 45, Okhla Industrial Estate, Phase-III, New Delhi-110020, had submitted its unaudited financial results (Standalone and Consolidated) for the quarter and half-year ended 30 September 2025, together with the respective Limited Review Reports, in accordance with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 on 12 November 2025;
2. While issuing the Limited Review Reports for the aforesaid period, due to an inadvertent and purely procedural oversight, a **single UDIN No. 25097767BMNWF3843** was generated on **12th day of November 2025** and quoted for both the Standalone and Consolidated Limited Review Reports;
3. Upon receipt of the query from SEBI / Stock Exchange and on identification of the above-mentioned oversight, the same has been rectified forthwith. Accordingly, a **separate UDIN No. 26097767KYCVAL8386** has been generated on **04th day of February 2026** and has been duly linked to the Limited Review Report pertaining to the consolidated financial results dated 12 November 2025, in order to ensure complete adherence to query of SEBI/Stock Exchange;
4. That it is further clarified that while generating the UDIN on 04th day of February 2026, the document date has been mentioned as 07 December 2025, being the actual date of issuance of the Limited Review Report. The document date could not be mentioned as 12 November 2025, as the UDIN system does not permit generation of a UDIN with a document date prior to the date of issuance of the Limited Review Report. Accordingly, the document date of 07 December 2025 has been mentioned purely for technical and system-related reasons and does not alter the date of completion of the review procedures or the period to which the report relates;



5. It is expressly clarified that the generation of the additional UDIN is solely for the purpose of procedural compliance and does not result in any change whatsoever in:
- The scope of review or the conclusion expressed in the Limited Review Reports issued on 12th day of November 2025 for standalone and consolidated financial results for the aforesaid period;
 - The financial results or disclosures reviewed and reported thereon;
 - The original date of the Limited Review Reports i.e. 12th day of November 2025;
6. That for the sake of clarity and record, it is hereby specified that the UDIN originally generated and quoted at the time of issuance of the Limited Review Reports shall be considered as pertaining to the Standalone Financial Results of the Company for the half-year ended 30 September 2025, and the UDIN generated subsequently on 04 February 2026 shall be considered as pertaining to the Consolidated Financial Results of the Company for the said period;
7. It is further confirmed that there has been no revision, modification, re-issuance or restatement of the Limited Review Reports or the financial results, and the same remain unchanged and valid as originally issued on 12th day of November 2025;

This declaration is issued in good faith to place the above facts on record and to provide clarification in response to the query raised by SEBI / Stock Exchange in respect to separate UDIN for Standalone and Consolidated Financial Results for the quarter and half-year ended 30 September 2025.

For **Tanuj Garg & Associates**
Chartered Accountants
(Registration No. 013843C)



CA Shailendra Singh Bhadauria
Partner
(Membership No. 097767)

Place: New Delhi
Date: 04.02.2026



TANUJ GARG & ASSOCIATES
CHARTERED ACCOUNTANTS

CM - 06A, Near Parthla Chowk, Sector- 122, Noida,
Gautam Buddha Nagar, U.P. - 201301, INDIA

**Independent Auditor's Review Report on the Quarterly and Half Year to
Date Unaudited Consolidated 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 consolidated financial results of **M/s Wonder Electricals Limited** (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended on 30 September 2025 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 interim financial information consists of making inquiries, primarily of persons



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

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of the following entities:

| Name of Entity | Relationship |
|-----------------------------------|------------------------------|
| Wonder Electricals Limited | Holding Company |
| Integrated Motion and Control LLP | Subsidiary LLP (51% Holding) |

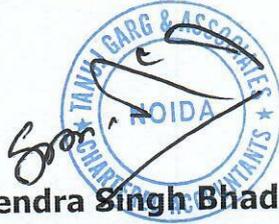
Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The Statement includes the half yearly financial result of 1 (one) Subsidiary which has not been reviewed, whose financial result reflect total asset of Rs. 39.76 Lakh as at 30th September 2025, total revenues (before consolidation adjustments) of Rs. Nil total net (Profit) after tax (before consolidation adjustments) as NIL and total comprehensive Profit (before consolidation adjustments) as NIL, for the half year ended 30 September 2025 respectively and net cash flows amounting to Rs. 0.36 Lakhs for the half year ended 30th September 2025. These financial information/ results and other financial information have not been reviewed by its auditors but have been prepared by the management of the Holding Company, and our conclusion on the statement to the extent they have been derived from such financial information/ results is based solely on such statements prepared by the management.



Our report on the Statement is not modified in respect of this matter, as in our opinion and according to the information and explanations given to us by the management, this financial information is not material to the group as per regulation 33(8) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

For **Tanuj Garg & Associates**
Chartered Accountants
(Registration No. 013843C)



CA Shailendra Singh Bhadauria

Partner

(Membership No. 097767)

UDIN:- 25097767BMNWF E3843

Place: New Delhi

Date: 12.11.2025

Date: 12.11.2025

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| <p>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</p> <p><u>Scrip Symbol: WEL</u> <u>ISIN: INE02WG01024</u></p> | <p>To, BSE Limited Corporate Relation Department 1st Floor, New Trading Ring Rotunga Building Phiroze Jeejeebhoy Towers Dalal Street, Mumbai - 400 001</p> <p><u>Scrip Code: 543449</u></p> |
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SUB.: OUTCOME OF BOARD MEETING HELD ON 12th NOVEMBER 2025

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

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September, 2025, as considered, approved, and taken on record by the Board of Directors at its meeting held today, i.e., **12th November, 2025**, upon the recommendation of the Audit Committee.

These outcome is also being uploaded on the Company's website at <http://wonderelectricals.com>.

The Board meeting was commenced at **12:30 PM** and concluded at **01:02 PM**.

We request you to kindly take note of the same for your record and acknowledge the receipt.

Thanking You,

For Wonder Electricals Limited



Dhruv Kumar Jha,
Company Secretary & Compliance Officer

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 Standalone Balance Sheet as on 30.09.2025

(All Amount in INR Lakhs unless otherwise stated)

| Particulars | As on September 30,2025 | As on March 31,2025 |
|---|----------------------------|------------------------|
| | Unaudited | Audited |
| I. ASSETS | | |
| (1) Non-Current Assets | | |
| (a) Property, Plant and Equipment | | |
| (i) Tangible Assets | 4,320.47 | 4,280.22 |
| (b) Right of Use of Assets | 245.00 | 275.85 |
| (c) Intangible Assets-Goodwil | 1,518.68 | 1,518.68 |
| (d) Financial Assets | | |
| (i) Investment | 18.84 | - |
| (e) Deferred Tax Assets (Net) | 62.46 | 51.76 |
| (f) Other Non-Current Assets | 6.25 | 12.50 |
| (2) Current Assets | | |
| (a) Inventories | 5,950.80 | 5,861.35 |
| (b) Financial Assets | | |
| (i) Trade Receivables | 16,376.45 | 27,418.66 |
| (ii) Cash & Cash Equivalents | 412.09 | 40.67 |
| (iii) Short-Term Loans and Advances | 400.57 | 367.95 |
| (c) Other Current Assets | 943.52 | 1,240.01 |
| Total Assets | 30,255.12 | 41,067.66 |
| II. EQUITY AND LIABILITIES | | |
| (1) Equity | | |
| (a) Equity Share Capital | 1,340.08 | 1,340.08 |
| (b) Preference Share Capital (Unlisted) | 1,580.06 | 1,580.06 |
| (c) Other Equity | 7,135.65 | 6,984.61 |
| (2) Non-Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Long-Term Borrowings | 1,487.33 | 1,003.82 |
| (ii) Lease Liability | 262.33 | 297.57 |
| (iii) Liability Component of Preference Share Capital | 430.41 | 412.61 |
| (3) Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Short-Term Borrowings | 7,479.14 | 8,618.25 |
| (ii) Trade Payables | | |
| -Payable to MSME Creditors | 5,849.60 | 4,763.88 |
| -Payable to Other Creditors | 3,994.87 | 14,254.36 |
| (b) Other Current Liabilities | 123.30 | 13.90 |
| (c) Short-Term Provisions | 572.36 | 1,798.42 |
| Total Equity and Liabilities | 30,255.12 | 41,067.66 |



Place: New Delhi
Dated: 12.11.2025

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



Yogesh Sahni
(Managing Director)
DIN: 00811667

WONDER ELECTRICALS LIMITED

(Formerly Known as Wonder Fibromats Limited)

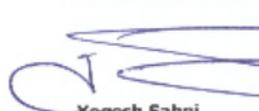
Regd. Office at 45, Okhla Industrial Estate, Phase-III, New Delhi-110020, CIN:- L31900DL2009PLC195174
Phone No. 011-56058952, Website: www.wonderelectricals.com; Email Id: info@wonderelectricals.com

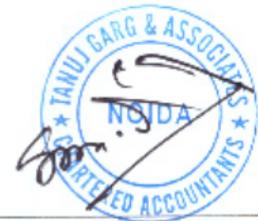
Statement of unaudited standalone financial results for the Quarter and half year ended September 30, 2025

(All Amount in INR Lakhs unless otherwise stated)

| Sr. No | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|--------|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------|
| | | September 30, 2025 | June 30, 2025 | September 30, 2024 | September 30, 2025 | September 30, 2024 | March 31, 2025 |
| | | Unaudited (refer note 4) | Audited |
| I | Revenue from Operation | 9,523.41 | 15,473.88 | 12,958.29 | 24,997.29 | 36,094.40 | 89,450.12 |
| II | Other Income | 0.32 | 1.17 | 0.76 | 1.48 | 0.97 | 42.72 |
| III | III. Total Revenue (I + II) | 9,523.73 | 15,475.05 | 12,959.04 | 24,998.77 | 36,095.36 | 89,492.84 |
| IV | Expenses: | | | | | | |
| | Cost of materials consumed | 7,983.88 | 13,599.49 | 11,267.28 | 21,583.37 | 32,236.29 | 77,898.85 |
| | Changes in inventories of finished goods, work-in-progress and Stock-in-Trade (Accretion) | (174.34) | (290.05) | (156.25) | (464.39) | (546.47) | (122.22) |
| | Manufacturing Expenses | 318.56 | 463.11 | 414.96 | 781.67 | 1,074.41 | 2,435.02 |
| | Employee Benefits Expenses | 822.22 | 1,045.32 | 954.48 | 1,867.54 | 2,084.84 | 4,640.08 |
| | Financial Cost | 220.26 | 190.91 | 132.24 | 411.17 | 301.03 | 577.90 |
| | Administrative & Selling Expenses | 142.23 | 146.38 | 126.89 | 288.61 | 276.50 | 721.96 |
| | Depreciation and Amortization Expenses | 195.88 | 171.80 | 163.29 | 367.68 | 317.59 | 711.07 |
| V | Total Expenses (V) | 9,508.68 | 15,326.97 | 12,902.69 | 24,835.65 | 35,744.28 | 86,962.67 |
| VI | Profit before exceptional items and tax (IV-V) | 15.04 | 148.08 | 56.36 | 163.12 | 351.09 | 2,530.17 |
| VII | Exceptional Items | - | - | - | - | - | - |
| VIII | Profit before tax (VI-VII) | 15.04 | 148.08 | 56.36 | 163.12 | 351.09 | 2,530.17 |
| IX | Tax Expenses: | | | | | | |
| | (1) Current Tax | 3.70 | 33.67 | 11.59 | 37.37 | 123.22 | 649.57 |
| | (2) Deferred Tax Liabilities/(Assets) | (14.42) | 3.72 | (6.40) | (10.70) | (1.71) | (21.12) |
| X | Profit(Loss) after Tax (VIII-IX) | 25.77 | 110.68 | 51.17 | 136.45 | 229.58 | 1,901.72 |
| XI | Other Comprehensive Income | | | | | | |
| | A (i) Items that will not be reclassified to Profit or Loss | - | - | - | - | - | - |
| | (i) 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 | - | - | - | - | - | - |
| | (i) Income Tax relating to items that will be reclassified to Profit or Loss | - | - | - | - | - | - |
| | Total Other Comprehensive Income | - | - | - | - | - | - |
| XII | Total Other Comprehensive Income for the period (X+XI) | 25.77 | 110.68 | 51.17 | 136.45 | 229.58 | 1,901.72 |
| XIII | Paid up Equity share capital (face value of Rs. 1/- each) | 1,340.08 | 1,340.08 | 1,340.08 | 1,340.08 | 1,340.08 | 1,340.08 |
| | Preference Share Capital (Unlisted) | - | - | - | - | - | 1,992.67 |
| | Total Reserves i.e. Other equity | - | - | - | - | - | 6,904.61 |
| XIV | Earning per equity share: (of Rs 1/- each) (Not Annualised) | | | | | | |
| | (1) Basic | 0.02 | 0.08 | 0.04 | 0.10 | 0.17 | 1.42 |
| | (2) Diluted | 0.02 | 0.08 | 0.04 | 0.10 | 0.17 | 1.42 |

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


Yogesh Sahni
 (Managing Director)
 DIN: 00811667



Place: New Delhi
Dated: 12.11.2025

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 Standalone Cash Flow Statement for half year ended September 30, 2025

(All Amount in INR Lakhs unless otherwise stated)

| S. No. | Particulars | For the half year ended September 30, 2025 | For the half year ended September 30, 2024 |
|------------|---|---|---|
| | | Amount (₹) | Amount (₹) |
| I | CASH FLOWS FROM OPERATING ACTIVITIES | | |
| | Profit before Tax and exceptional items | 163.12 | 351.09 |
| | (Adjustment to reconcile profit before tax to cash generated by operating activities) | | |
| | Depreciation | 367.68 | 317.69 |
| | Design & Development Expenses Written off | 6.25 | 6.25 |
| | Add/(Less) Working Capital Adjustment | | |
| | Increase/(Decrease) in Trade Payables | (9,173.77) | (5,989.55) |
| | Increase/(Decrease) in Other Current Liabilities | 77.89 | (148.73) |
| | Increase/(Decrease) in Short-Term Provisions | (1,229.76) | (764.54) |
| | Decrease/(Increase) in Trade Receivables | 11,042.22 | 7,357.19 |
| | Decrease/(Increase) in Short Term Loan & Advances | (32.61) | (206.03) |
| | Decrease/(Increase) in Other Current Assets | 328.00 | 287.33 |
| | Decrease/(Increase) in Inventories | (89.45) | 159.41 |
| | Net Cash Flow from Operating Activities after Working Capital Changes | (33.67) | - |
| | Less: Payment of Taxes | | |
| | | 1,425.88 | 1,370.10 |
| II | CASH FLOWS FROM INVESTING ACTIVITIES | | |
| | Purchase of Property, Plant and Equipment | (388.39) | (401.18) |
| | Sale/Decrease of Property, Plant and Equipment | 40.41 | 16.67 |
| | Adjustment in Right of Use of Assets (Net) | (29.10) | - |
| | Increase/(Decrease) in Investment | (18.84) | - |
| | Net Cash used in Investing Activities | (395.91) | (384.51) |
| III | CASH FLOWS FROM FINANCING ACTIVITIES | | |
| | Increase/(Decrease) in Share Capital | (412.61) | - |
| | Increase/(Decrease) in Long-Term Borrowings | 484.25 | 154.03 |
| | Increase/(Decrease) in Lease Liability | 395.07 | - |
| | Increase/(Decrease) in Short-Term Borrowings | (1,139.84) | (1,545.04) |
| | Adjustment in Lease Liability through Reserve and Surplus | 14.58 | 4.11 |
| | Dividend Paid | - | - |
| | Net Cash used in Financing Activities | (658.55) | (1,386.89) |
| IV | Net Increase/(Decrease) in Cash & Cash Equivalents | 371.42 | (401.30) |
| V | Cash & Cash Equivalents at the beginning of the period | 40.67 | 436.88 |
| VI | Cash & Cash Equivalents at the end of the period | 412.09 | 35.58 |



Place: New Delhi
Dated: 12.11.2025

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

New Delhi

Yogesh Sahni
(Managing Director)
DIN: 00811667

WONDER ELECTRICALS LIMITED

(Formerly Known as Wonder Fibromats Limited)

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Phone No. 011-66058952, Website: www.wonderelectricals.com; Email id: info@wonderelectricals.com

Statement of Consolidated Balance Sheet as on 30.09.2025

(All Amount in INR Lakhs unless otherwise stated)

| Particulars | As on September 30, 2025 | As on March 31, 2025 |
|---|-----------------------------|-------------------------|
| | Unaudited | Audited |
| I. ASSETS | | |
| (1) Non-Current Assets | | |
| (a) Property, Plant and Equipment | 4,320.47 | 4,280.22 |
| (b) Right of Use of Assets | 245.00 | 275.85 |
| (c) Intangible Assets-Goodwill | 1,518.68 | 1,518.68 |
| (d) Deferred Tax Assets (Net) | 62.46 | 51.76 |
| (e) Other Non-Current Assets | 6.25 | 12.50 |
| (2) Current Assets | | |
| (a) Inventories | 5,950.80 | 5,861.35 |
| (b) Financial Assets | | |
| (i) Trade Receivables | 16,376.45 | 27,418.66 |
| (ii) Cash & Cash Equivalents | 412.45 | 40.67 |
| (iii) Short-Term Loans and Advances | 432.79 | 367.95 |
| (c) Other Current Assets | 950.70 | 1,240.01 |
| Total Assets | 30,276.04 | 41,067.66 |
| II. EQUITY AND LIABILITIES | | |
| (1) Equity | | |
| (a) Equity Share Capital | 1,340.08 | 1,340.08 |
| (b) Preference Share Capital (Unlisted) | 1,580.06 | 1,580.06 |
| (c) Other Equity | 7,135.65 | 6,984.61 |
| (2) Non-Controlling Interest | | |
| | 16.94 | - |
| (3) Non-Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Long-Term Borrowings | 1,487.33 | 1,003.82 |
| (ii) Lease Liabilities | 262.33 | 297.67 |
| (iii) Liability Component of Preference Share Capital | 430.41 | 412.61 |
| (4) Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Short-Term Borrowings | 7,479.14 | 8,618.25 |
| (ii) Trade Payables | | |
| -Payable to MSME Creditors | 5,853.52 | 4,763.88 |
| -Payable to Other Creditors | 3,994.87 | 14,254.36 |
| (b) Other Current Liabilities | 123.30 | 13.90 |
| (c) Short-Term Provisions | 572.41 | 1,798.42 |
| Total Equity and Liabilities | 30,276.04 | 41,067.66 |



Place: New Delhi
Dated: 12.11.2025

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

Yogesh Sahni
(Managing Director)
DIN: 00811667



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 consolidated financial results for the Quarter and half year ended September 30, 2025

(All Amount in INR Lakhs unless otherwise stated)

| Sr. No | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|--------|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------|
| | | September 30, 2025 | June 30, 2025 | September 30, 2024 | September 30, 2025 | September 30, 2024 | March 31, 2025 |
| | | Unaudited (refer note 4) | Audited |
| I | Revenue from Operation | 9,523.41 | 15,473.88 | 12,958.29 | 24,997.29 | 36,094.40 | 89,450.12 |
| II | Other Income | 0.32 | 1.17 | 0.75 | 1.48 | 0.92 | 42.22 |
| III | III. Total Revenue (I + II) | 9,523.73 | 15,475.05 | 12,959.04 | 24,998.77 | 36,095.36 | 89,492.84 |
| IV | Expenses: | | | | | | |
| | Cost of materials consumed | 7,983.88 | 13,599.49 | 11,267.28 | 21,583.37 | 32,236.29 | 77,898.85 |
| | Changes in Inventories of finished goods, work-in-progress and Stock in Trade (Acretion) | (174.34) | (290.05) | (156.25) | (464.39) | (546.47) | (122.22) |
| | Manufacturing Expenses | 318.55 | 463.11 | 414.96 | 781.57 | 1,074.41 | 2,435.02 |
| | Employee Benefits Expenses | 822.22 | 1,045.32 | 954.48 | 1,867.54 | 2,084.84 | 4,640.08 |
| | Finance Cost | 220.26 | 190.91 | 132.24 | 411.17 | 301.03 | 677.90 |
| | Administrative & Selling Expenses | 142.23 | 146.38 | 126.69 | 288.61 | 276.50 | 721.95 |
| | Depreciation and Amortization Expenses | 195.88 | 171.80 | 163.29 | 367.58 | 317.69 | 711.07 |
| V | Total Expenses (V) | 9,508.68 | 15,326.97 | 12,902.69 | 24,835.65 | 35,744.28 | 86,962.67 |
| VI | Profit before exceptional items and tax (I-V) | 15.04 | 148.08 | 56.36 | 163.12 | 351.09 | 2,530.17 |
| VII | Exceptional Items | - | - | - | - | - | - |
| VIII | Profit before tax (VI-VII) | 15.04 | 148.08 | 56.36 | 163.12 | 351.09 | 2,530.17 |
| IX | Tax Expenses: | | | | | | |
| | (1) Current Tax | 3.70 | 33.67 | 11.59 | 37.37 | 123.22 | 649.57 |
| | (2) Deferred Tax Liabilities/(Assets) | (14.42) | 3.72 | (6.40) | (10.70) | (1.71) | (21.12) |
| X | Profit(Loss) after Tax (VIII-IX) | 25.77 | 110.68 | 51.17 | 136.45 | 229.58 | 1,901.72 |
| XI | Other Comprehensive Income | | | | | | |
| | 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 | - | - | - | - | - | - |
| | Total Other Comprehensive Income | - | - | - | - | - | - |
| XII | Total Other Comprehensive Income for the period (X+XI) | 25.77 | 110.68 | 51.17 | 136.45 | 229.58 | 1,901.72 |
| XIII | Paid up Equity share capital (face value of Rs. 1/- each) | 1,340.08 | 1,340.08 | 1,340.08 | 1,340.08 | 1,340.08 | 1,340.08 |
| | Preference Share Capital (Unlisted) | - | - | - | - | - | 1,992.67 |
| | Total Reserves i.e. Other equity | - | - | - | - | - | 5,984.61 |
| XIV | Earning per equity share: (of Rs 1/- each) (Not Annualised) | | | | | | |
| | (1) Basic | 0.02 | 0.08 | 0.04 | 0.10 | 0.17 | 1.42 |
| | (2) Diluted | 0.02 | 0.08 | 0.04 | 0.10 | 0.17 | 1.42 |

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


Yogesh Sahni
 (Managing Director)
 DIN: 00811667



Place: New Delhi
Dated: 12.11.2025

WONDER ELECTRICALS LIMITED

(Formerly Known as Wonder Fibromats Limited)

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

Unaudite Consolidated Cash Flow Statement for half year ended September 30, 2025

(All Amount in INR Lakhs unless otherwise stated)

| S. No. | Particulars | For the half year ended September 30, 2025 | For the half year ended September 30, 2024 |
|------------|---|---|---|
| | | Amount (₹) | Amount (₹) |
| I | <u>CASH FLOWS FROM OPERATING ACTIVITIES</u> | | |
| | Profit before Tax and exceptional items | 163.12 | 351.09 |
| | (Adjustment to reconcile profit before tax to cash generated by operating activities) | | |
| | Depreciation | 367.68 | 317.69 |
| | Design & Deveopement Expenses Written off | 6.25 | 6.25 |
| | <u>Add/(Less) Working Capital Adjustment</u> | | |
| | Increase/(Decrease) in Trade Payables | (9,169.85) | (5,989.55) |
| | Increase/(Decrease) in Other Current Liabilities | 77.89 | (148.73) |
| | Increase/(Decrease) in Short-Term Provisions | (1,226.02) | (764.54) |
| | Decrease/(Increase) in Trade Receivables | 11,042.22 | 7,357.19 |
| | Decrease/(Increase) in Short Term Loan & Advances | (64.84) | (206.03) |
| | Decrease/(Increase) in Other Current Assets | 320.82 | 287.33 |
| | Decrease/(Increase) in Inventories | (89.45) | 159.41 |
| | Net Cash Flow from Operating Activities after Working Capital Changes | (37.37) | - |
| | Less: Payment of Taxes | | |
| | Net Cash Generated from Operating Activities | 1,390.46 | 1,370.10 |
| II | <u>CASH FLOWS FROM INVESTING ACTIVITIES</u> | | |
| | Purchase of Property, Plant and Equipment | (388.39) | (401.18) |
| | Sale/Decrease of Property, Plant and Equipment | 40.41 | 16.67 |
| | Adjustment in Right of Use of Assets (Net) | (29.10) | - |
| | Net Cash used in Investing Activities | (377.07) | (384.51) |
| III | <u>CASH FLOWS FROM FINANCING ACTIVITIES</u> | | |
| | Increase/(Decrease) in Share Capital | (412.61) | - |
| | Increase/(Decrease) in Long-Term Borrowings | 484.25 | 154.03 |
| | Acquisition of Non Controlling Interest | 16.94 | - |
| | Increase/(Decrease) in Lease Liability | 395.07 | - |
| | Increase/(Decrease) in Short-Term Borrowings | (1,139.84) | (1,545.04) |
| | Adjustment in Lease Liability through Reserve and Surplus | 14.58 | 4.11 |
| | Net Cash used in Financing Activities | (641.61) | (1,386.89) |
| IV | Net Increase/(Decrease) in Cash & Cash Equivalents | 371.78 | (401.30) |
| V | Cash & Cash Equivalents at the beginning of the period | 40.67 | 436.88 |
| VI | Cash & Cash Equivalents at the end of the period | 412.45 | 35.58 |

Place: New Delhi
Dated: 12.11.2025



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


Yogesh Sahni
(Managing Director)
DIN: 00811667



Notes to unaudited consolidated and standalone financial results for the Quarterly and Year to Date for the period ended September 30, 2025 of Wonder Electricals Limited (Formerly known as Wonder Fibromats Limited)

1. The above unaudited consolidated and 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 12th November, 2025. 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, 2025. An unqualified opinion has been issued by them thereon.
3. At present, the Company's business activities fall within single primary business segment Viz. Manufacturing of Electrical Appliances and in the opinion of the management there does not exist separate reportable segment at present, hence the requirement of "Segment Reporting" is not applicable on company. However, Company's subsidiary "M/s Integrated Motion & Control LLP" is in the process of establishing a manufacturing unit for PCB Cards but the same is under construction.
4. During the year Company has established a Limited Liability Partnership Firm namely "Integrated Motion & Control LLP" on 02.04.2025. Company has 51% shareholding in the LLP. LLP will have manufacturing unit in SIDCUL, Haridwar. LLP will manufacture PCB card to be used in ceiling fan and other electronic products. However, up to 30th Sept, operations of said LLP have not been started, therefore, there is no change in the financial results of standalone and consolidated for the period as there are no figures for consolidation.
5. The figures for the quarter ended on 30th September'2025 are balancing figures between the unaudited financial results in respect of the year-to-date unaudited financial figures for the period ended on 30th September'2025 and the published unaudited quarterly figures up to quarter ended on 30th June 2025, of the previous reported period, which was subject to limited review.
6. List of Entities included in the Consolidated Statements:
 - A. Wonder Electricals Limited: Holding Company
 - B. Integrated Motion and Control LLP: 51% Indian Subsidiary LLP



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)


Yogesh Sahni
(Managing Director)
DIN-00811667

Place:-New Delhi
Date: - 12.11.2025





TANUJ GARG & ASSOCIATES
CHARTERED ACCOUNTANTS

CM - 06A, Near Parthla Chowk, Sector- 122, Noida,
Gautam Buddha Nagar, U.P. - 201301, INDIA

Independent Auditor's Review Report on the Quarterly and Half 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 and half year ended on September 30, 2025 (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 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 30th September, 2025 and have been presented solely on the basis of information compiled by the management.

For **Tanuj Garg & Associates**

Chartered Accountants

(Registration No. 013843C)



CA Shailendra Singh Bhadauria

Partner

(Membership No. 097767)

UDIN:- 25097767BMNWF3843

Place: New Delhi

Date: 12.11.2025