

# WOL3D INDIA LIMITED

Reg. Add: 18 Ground Floor, Bombay Cotton Mill, Dattaram Lad Marg, Kalachowky, Mumbai – 400033.

Phone: 9969555777 Website: [www.wol3d.com](http://www.wol3d.com) CIN: U74110MH1988PLC049454

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**WOL3D/NSE/2024/08**

Date: November 14, 2024

To,  
Listing Compliance Department  
**National Stock Exchange of India  
Limited**  
Exchange Plaza, 05th Floor,  
Plot No. C-1, Block G,  
Bandra Kurla complex, Bandra (E)  
Mumbai – 400051

**NSE Scrip Code: - WOL3D**

**Sub.: Outcome of the Board Meeting held on 14<sup>th</sup> November 2024**

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

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at their meeting held on Thursday, 14<sup>th</sup> November 2024, at 1.30P.M. at the Registered office of the Company at 18 Ground Floor, Bombay Cotton Mill Estate, Dattaram Lad Marg, Kala Chowky, Mumbai - 400033, inter-alia;

1. Considered, approved, and took on record the Standalone Un-Audited Financial Results, duly reviewed by the Audit Committee, along with Limited Review Report submitted by the Statutory Auditor of the Company for the Half Year ended on 30<sup>th</sup> September 2024. A copy of the said standalone unaudited financial results along with the Limited Review Report by Statutory Auditor thereon is attached as Annexure-A; and

The meeting of Board of Directors commenced at 1.30P.M. and concluded at 2.30 P.M.

The above information is also available on the website of company at <https://www.wol3d.com>.

You are requested to take the above cited information on your records.

Thanking You,

Yours sincerely,

**For, Wol 3D India Limited  
(Formerly Known as Wol 3D India Private Limited)**

Saloni  
Rahul  
Chandalia



Digitally signed  
by Saloni Rahul  
Chandalia  
Date: 2024.11.14  
14:24:45 +05'30'

Saloni Chandalia  
CFO & Whole-time Director  
DIN: 08384610

**Independent Auditor's Limited Review Report on Unaudited financial results of WOL 3D INDIA LIMITED pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended**

To,  
The Board of Directors  
WOL 3D INDIA LIMITED

We have reviewed the accompanying Statement of Unaudited Financial Results of **WOL 3D INDIA LIMITED** ("the Company"), for the six months ended 30th September, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

The preparation of the statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" prescribed under section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles and generally accepted in India, read with the circular is the responsibility of the company's management and has been approved by the Board of Director of the Company. Our responsibility is to issue a report on these financial statements 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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, 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 (AS) 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 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

**M/s A D V & Associates**  
**Chartered Accountants**  
**Firm Registration No: 128045W**



**CA Pratik Kabra**  
**Partner**

**M. No. 611401**

**UDIN: 24611401BKCLMT8634**

**Date: 14<sup>th</sup> November 2024**

**Place: Mumbai, Maharashtra**



**WOL 3D INDIA LIMITED**  
**(FORMERLY KNOWN AS WOL 3D INDIA PRIVATE LIMITED)**  
**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED ON 30TH SEPTMEBER, 2024**  
**CIN: U74110MH1988PLC049454**

Particulars	Half Year Ended			Year Ended
	30th September, 2024 (Unaudited)	31st March, 2024 (Audited)	30th September, 2023 (Unaudited)	31st March, 2024 (Audited)
<b>I</b> Revenue From Operations	2,272.18			3958.62
<b>II</b> Other Income	6.39			42.80
<b>III</b> <b>Total Income (I+ II)</b>	<b>2,278.57</b>			<b>4,001.43</b>
<b>IV</b> <b>Expenses:</b>				
Cost of Materials Consumed	145.80			210.08
Purchase of Stock in Trade	1,422.45			2990.05
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-153.98			-688.06
Employee Benefits Expense	176.09			229.30
Finance Costs	40.06			37.48
Depreciation and Amortization Expense	12.06			19.53
Other Expenses	246.29			517.25
<b>Total Expenses</b>	<b>1,888.79</b>			<b>3315.63</b>
<b>V</b> <b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>389.79</b>			<b>685.79</b>
<b>VI</b> Exceptional Items	-			-
<b>VII</b> <b>Profit before extraordinary items and tax (V - VI)</b>	<b>389.79</b>			<b>685.79</b>
<b>VIII</b> Extraordinary Items	-			-
<b>IX</b> <b>Profit before tax (VII- VIII)</b>	<b>389.79</b>			<b>685.79</b>
<b>X</b> <b>Tax expense:</b>				
(1) Current Tax	99.67			175.55
(2) Deferred Tax	-2.57			-2.59
(3) Shortl(excess) Provision for Earlier Year				8.89
<b>XI</b> <b>Profit (Loss) for the period from continuing operations (VII - VIII)</b>	<b>292.70</b>			<b>503.94</b>
<b>XII</b> <b>Profit/(loss) From Discontinuing Operations</b>	-			-
<b>XIII</b> <b>Tax Expense of Discontinuing Operations</b>	-			-
<b>XIV</b> <b>Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>	-			-
<b>XV</b> <b>Profit (Loss) for the period (XI+ XIV)</b>	<b>292.70</b>			<b>503.94</b>
<b>XVI</b> <b>Paid up Equity Share Capital</b>				
Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year				
<b>XVII</b> <b>Earnings per equity Share</b>				
(1) Basic & Diluted (EPS not annulised for Half Year ended)	5.81			16.80

the company got listed on NSE SME platform w.e.f 30th september 2024 therefore half year ended financial result are prepared by the company for the first time hence, financial result for six months ended on 30th september 2023 and 31st march 2024 are not applicable

FOR WOL 3D INDIA LIMITED



  
**Rahul Chandalia**  
 Managing Director  
 Din: 08384580

Place: Mumbai  
 Date: 14th november 2024

**WOL 3D INDIA LIMITED****(Formerly known as "WOL 3D INDIA LIMITED")****NOTES TO FINANCIAL RESULTS FOR THE PERIOD ENDED ON 30TH SEPTMEBER, 2024****CIN: U74110MH1988PLC049454**

i. The above unaudited financial results for the Half year ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of WOL 3D INDIA LIMITED ("the Company") in their meeting held on 14th November, 2024.

ii. The above unaudited Financial Results for the Half year ended on 30th Septmeber, 2024 are prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable.

iii. In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the above results have been reviewed by the Statutory Auditors of the Company for the half year ended Septmeber 30, 2024.

iv. The comparative figures of the Half year ended on 31st March 2024, 30th September, 2023 have been not considered as the company got listed on on NSE SME platform w.e.f 30th september 2024 therefore half year ended financial result are prepared by the company for the first time hence,financial result for six months ended on 30th september 2023 and 31st march 2024 are not applicable

v. EPS for the respective periods have been calculated based on the weighted average number of shares outstanding for the said periods.

vi. The Company is operating in a single segment. Hence, the above financial results are based on single segment only.

vii. The Company has raised Rs 2178.00 lakhs through issue of 1452000 shares of face value Rs 10 per share at a premium of Rs 140 per share through initial public offer (IPO). The shares of the company got listed on NSE emerge platform as on 30th September 2024

ix. The Proceeds of IPO have been utilised till September 30, 2024 as per the below mentioned table:

Object of the Issue	Amount Allocated for the Object	Amount utilized	balance available in bank	Balance Available as Fixed Deposit
Repayment in full or in part, of certain of our outstanding borrowings	300.00	-	300.00	-
To meet Working Capital requirements	1450.00	-	1450.00	-
General Corporate Purpose	186.00	-	186.00	-

x. The figures of the previous period have been re-grouped or rearranged, wherever considered necessary.


xi. The company has issued bonus share of Rs 20000000 through issue of 2000000 shares of face value Rs 10 each on 26th april 2024

**WOL 3D INDIA LIMITED**  
**(FORMERLY KNOWN AS WOL 3D INDIA PRIVATE LIMITED)**  
**STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTMEBER 30, 2024**  
**CIN: U74110MH1988PLC049454**

	Particulars	As on	
		30th September, 2024 (Unaudited)	31st March, 2024 (Audited)
<b>I</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	(a) Share Capital	645.20	300.00
	(b) Reserves and Surplus	2,679.90	770.74
	(c) Money received against share warrants		
<b>2</b>	<b>Share application money pending allotment</b>		
<b>3</b>	<b>Non-current liabilities</b>		
	(a) Long-Term Borrowings	-	331.43
	(b) Deferred Tax Liabilities (Net)		
	(c) Other Long Term Liabilities		
	(d) Long-Term Provisions	14.11	7.64
<b>4</b>	<b>Current liabilities</b>		
	(a) Short-Term Borrowings	598.34	278.44
	(b) Trade Payables		
	i) Total Outstanding Dues for Creditors belongs to Micro & Small		
	ii) Total Outstanding Dues for Creditors other than Micro & Small	466.11	516.17
	(c) Other Current Liabilities	148.07	110.68
	(d) Short-Term Provisions	181.32	141.17
	<b>TOTAL</b>	<b>4,733.05</b>	<b>2,456.27</b>
<b>II</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property Plant & Equipment and Intangible Assets		
	(i) Property Plant & Equipments	91.03	55.18
	(ii) Intangible Assets	0.10	0.12
	(iii) Capital work-in-progress		
	(iv) Intangible assets under development		
	(b) Non-Current Investments		
	(c) Deferred Tax Assets (net)	8.82	6.24
	(d) Long-term Loans and Advances		
	(e) Other Non-Current Assets	40.32	40.77
<b>2</b>	<b>Current assets</b>		
	(a) Current Investments		
	(b) Inventories	1,785.52	1,680.65
	(c) Trade Receivables	628.64	400.95
	(d) Cash and Cash Equivalents	1,986.41	92.62
	(e) Short-Term Loans and Advances	78.46	135.27
	(f) Other Current Assets	113.75	44.48
	<b>TOTAL</b>	<b>4733.05</b>	<b>2456.27</b>



FOR WOL 3D INDIA LIMITED

  
**Rahul Chandalia**  
 Managing Director  
 Din: 08384580

Place: Mumbai  
 Date: 14th November 2024

**WOL 3D INDIA LIMITED**  
**(FORMERLY KNOWN AS WOL 3D INDIA PRIVATE LIMITED)**  
**STATEMENT OF CASH FLOW FOR THE PERIOD ENDED ON SEPTEMBER 30, 2024**  
**CIN: U74110MH1988PLC049454**

Particulars	For the period ended	
	30th September, 2024 (Unaudited)	31st March, 2024 (Audited)
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/(Loss) before Tax	389.79	685.79
<b>Adjustments for :-</b>		
Opening Reserve Adjustment		25.48
Depreciation	12.06	19.53
Interest expense	33.89	31.85
Interest Income	(0.05)	(1.67)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>435.69</b>	<b>760.98</b>
<b>Adjustments for :-</b>		
Increase / (Decrease) in Inventories	(104.86)	(1045.82)
Increase / (Decrease) in trade receivable	(227.70)	153.97
Increase / (Decrease) in Other Current Assets	(69.27)	(18.36)
Increase / (Decrease) in Trade Payables	(50.06)	433.75
Increase / (Decrease) in short term provisions	(59.52)	62.42
Increase / (Decrease) in other current liabilities	37.39	69.35
Increase / (Decrease) in long term provisions	6.47	7.64
Income tax paid		(184.44)
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>(31.86)</b>	<b>239.49</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Purchase) / Sale of Fixed Assets	(47.91)	(17.97)
(Increase) / Decrease in Other non current assets	0.46	(23.14)
(Increase) / Decrease in Short term loans and advances	56.80	(49.71)
Interest Income	0.05	1.67
<b>NET CASH FLOW FROM INVESTMENT ACTIVITIES (B)</b>	<b>9.41</b>	<b>(89.15)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest & Finance Cost	(33.89)	(31.85)
(Repayments) / proceeds of long term borrowings	(331.43)	(20.08)
(Repayments) / proceeds of short term borrowings	319.90	(52.13)
Proceeds for issue of Shares	1961.66	
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>1916.25</b>	<b>(104.06)</b>
<b>Net Increase / (Decrease) in cash and cash equivalents</b>	<b>1893.79</b>	<b>46.28</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>92.62</b>	<b>46.34</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>1986.41</b>	<b>92.62</b>
<b>Cash and cash equivalents at the end</b>		
Cash in hand	0.35	0.67
Balance with Bank		
- In current accounts	1985.79	90.59
- In Deposit accounts	0.27	1.36

FOR WOL 3D INDIA LIMITED



  
**Rahul Chandalia**  
 Managing Director  
 Din: 08384580

Place: Mumbai  
 Date: 14th november 2024