

**PART-I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2019**  
(Rs. In Lacs)

Particulars	Six Months Ended on		Year Ended on	
	30.09.2019		31.03.2019	
	Unaudited		Audited	
<b>I Revenue from operations</b>				
a. Sales/Income from operations (inclusive of excise duty)	11,469.90		30,663.90	
b. other operating revenue	44.94		137.69	
<b>Total Revenue from operations</b>	<b>11,514.84</b>		<b>30,801.59</b>	
<b>II Other Income</b>				
<b>III Total Income ( I + II )</b>	<b>11,514.84</b>		<b>30,801.59</b>	
<b>IV Expenses:</b>				
a Cost of materials consumed	8,997.02		25,176.67	
b Changes in inventories of finished goods and work-in-progress	6.45		(293.79)	
c Employee benefits expense	622.09		1,150.97	
d Finance Cost	3.55		12.48	
e Depreciation and amortization expense	184.16		259.01	
f Power and Fuel	198.13		506.69	
g Freight and Forwarding expense	28.25		43.11	
h Excise Duty	-		-	
i Other expenses	1,346.42		3,135.60	
<b>Total expenses (a to i)</b>	<b>11,386.08</b>		<b>29,990.73</b>	
<b>V Profit before exceptional Items and tax (III - IV)</b>	<b>128.76</b>		<b>810.86</b>	
<b>VI Exceptional Items</b>				
<b>VII Profit before tax ( V - VI )</b>	<b>128.76</b>		<b>810.86</b>	
<b>VIII Tax expense:</b>				
- Current Tax	27.39		162.91	
- Tax relating to earlier period	-		-	
- Deferred Tax Liabilities / (Assets)	(1.05)		34.12	
<b>IX Net Profit/ (Loss) for the period/ year ( VII - VIII )</b>	<b>102.42</b>		<b>613.84</b>	
<b>X Other Comprehensive Income</b>				
i Items that will not be reclassified to Profit & Loss	-		-	
ii Income tax relating to items that will not be reclassified to Profit & Loss	-		-	
iii Items that will be reclassified to Profit & Loss	-		-	
iv Income tax relating to items that will be reclassified to Profit & Loss	-		-	
<b>Total Other comprehensive income (net of tax)</b>	<b>-</b>		<b>-</b>	
<b>XI Total Comprehensive Income after tax (IX + X)</b>	<b>102.42</b>		<b>613.84</b>	
<b>XII Paid-up equity share capital (at par Value of Rs.10 each)</b>	<b>83.76</b>		<b>61.52</b>	
<b>XIII Earnings per share if Rs.10 each - Not annualized</b>				
(a) Basic (in Rs.)	1.22		9.98	
(b) Diluted (in Rs.)	1.22		9.98	

By the Order of the Board  
For Wonder Fibromats Limited

  
Harsh Kumar Anand  
(Managing Director)  
DIN- 00312438

  
Yogesh Anand  
(Chief Financial Officer/Director)  
DIN- 00425775

Place: New Delhi  
Date: 12.11.2019

(Amount in Lacs)			
Standalone Statement of Asset and Liabilities			
Particulars	Half year ended (30-09-2019)	Year ended (31-03-2019)	
Date of start of reporting period	01/04/2019	01/04/2018	
Date of end of reporting period	30/09/2019	31/03/2019	
Whether results are audited or unaudited	Unaudited	Audited	
Nature of report standalone or consolidated	Standalone	Standalone	
<b>Equity and liabilities</b>			
<b>1 Shareholders' funds</b>			
Share capital	837.55	615.15	
Reserves and surplus	3,105.95	1,386.11	
Money received against share warrants	-	-	
<b>Total shareholders' funds</b>	<b>3,943.50</b>	<b>2,001.26</b>	
2 Share application money pending allotment	-	-	
3 Deferred government grants	-	-	
4 Minority interest	-	-	
<b>5 Non-current liabilities</b>			
Long-term borrowings	200.99	283.52	
Deferred tax liabilities (net)	9.06	10.11	
Foreign currency monetary item translation difference liability account	-	-	
Other long-term liabilities	-	-	
Long-term provisions	-	-	
<b>Total non-current liabilities</b>	<b>210.05</b>	<b>293.63</b>	
<b>6 Current liabilities</b>			
Short-term borrowings	2,006.98	2,045.09	
Trade payables	3,820.62	8,201.45	
Other current liabilities	-	-	
Short-term provisions	201.60	500.34	
<b>Total current liabilities</b>	<b>6,029.21</b>	<b>10,746.88</b>	
<b>Total equity and liabilities</b>	<b>10,182.76</b>	<b>13,041.77</b>	
<b>Assets</b>			
<b>1 Non-current assets</b>			
<b>(i) Fixed assets</b>			
Tangible assets	2,436.12	2,491.50	
Producing properties	-	-	
Intangible assets	-	-	
Preproducing properties	-	-	
Tangible assets capital work-in-progress	-	-	
Intangible assets under development or work-in-progress	-	-	
<b>Total fixed assets</b>	<b>2,436.12</b>	<b>2,491.50</b>	
(ii) Non-current investments	-	-	
(iii) Goodwill on consolidation	-	-	
(v) Deferred tax assets (net)	-	-	
(vi) Foreign currency monetary item translation difference asset account	-	-	
(vii) Long-term loans and advances	-	-	
(viii) Other non-current assets	35.30	-	
<b>Total non-current assets</b>	<b>35.30</b>	<b>-</b>	
<b>2 Current assets</b>			
Current investments	-	-	
Inventories	1,417.48	1,913.10	
Trade receivables	4,587.99	8,046.25	
Cash and bank balances	1,112.17	24.20	
Short-term loans and advances	69.03	57.94	
Other current assets	524.67	508.78	
<b>Total current assets</b>	<b>7,711.34</b>	<b>10,550.27</b>	
<b>Total assets</b>	<b>10,182.76</b>	<b>13,041.77</b>	

By the Order of the Board  
For Wonder Fibromats Limited

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

  
**Yogesh Anand**  
(Chief Financial Officer/Director)  
DIN- 00425775

Place: New Delhi  
Date: 12.11.2019



**NOTES:**

1. The above financial results have been reviewed by the Audit Committee and approved & taken on record by the Board of Directors at the Board Meeting held on 12<sup>th</sup> November, 2019. The Statutory Auditors of the Company have conducted a "Limited Review" of the above financial results pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015.
2. The above financial results have been prepared in accordance with the Generally Accepted Accounting Standards as notified under section 133 of the Companies Act, 2013 read with Rules made there under, as may be amended from time to time.
3. Figure of earlier periods have been regrouped/recast/reclassified wherever necessary:
4. The Company operates only one segment Viz. Manufacturing of Fans;
5. Details of Funds raised by the Company through Initial public offer:

(Amt in Lakhs)

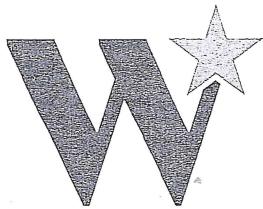
Particulars	Utilisation as per Prospectus	Utilisation as on 30 <sup>th</sup> September, 2019
To finance the Expenditure towards Acquisition of Land, Site Development and Other Civil Work.	440.00	240.66
To Acquire the Plant & Machinery	290.00	Nil
To part finance the requirement of Incremental Working Capital	900.00	767.62
To meet General corporate purposes	213.60	31.55
To meet the expenses of the Issue	135.76	139.53
Unutilised Fund (Kept in Fixed Deposit in Scheduled Bank)	Nil	800.00
<b>Total</b>	<b>1,979.36</b>	<b>1,979.36</b>

By Order of the Board  
**For Wonder Fibromats Limited**



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

**Place:-New Delhi**  
**Date: - 12.11.2019**



**WONDER**  
FIBROMATS LTD.

FORMERLY KNOWN AS  
**WONDER FIBROMATS PVT. LTD.**

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

PLANT: KHASRA NO 105-106, RAIPUR INDUSTRIAL AREA,  
BHAGWANPUR, ROORKEE, UTTARAKHAND

INFO@WONDERFIBROMATS.COM

(Amount in Lacs)

Particulars	Standalone Statement of Cash Flow Statement			
	For the half year ended 30 September, 2019		For the year ended 31st March, 2019	
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
<b>A. Cash Flow from Operating Activities</b>				
Net Profit/(Loss) before extraordinary items and tax		12,876,476		81,086,488
<b>Adjustments for:</b>				
Depreciation & Amortization	18,416,391		25,900,682	
Operating Profits/(Loss) before Working Capital changes		31,292,867		106,987,170
<b>Changes in Working Capital</b>				
Adjustment for (increase)/decrease in operating assets				
Inventories	49,561,196		(51,862,111)	
Trade Receivables	345,825,668		91,813,150	
Short Term Loans & Advances	(1,109,205)		(5,035,804)	
Other Current Assets	(1,588,588)		11,165,593	
Pre-Operative Expenditure	-		63,363	
Other Non- Current Assets	(3,529,933)		-	
Adjustment for Increase/(decrease) in operating liabilities:				
Trade Payables	(438,083,164)		90,118,537	
Short Term Borrowings	(32,612,794)		(21,949,508)	
		(81,536,821)		114,313,220
Cash Flow from extraordinary items		(50,243,954)		221,300,390
Cash generated from operations		(50,243,954)		221,300,390
<b>Net Cash Flows from/(used in) operating activities (A)</b>		(50,243,954)		221,300,390
<b>B. Cash Flow from Investing Activities</b>				
Capital expenditure on fixed assets including capital advances	(12,878,438)		(119,621,032)	
<b>Proceeds from sale of long term investments</b>				
- Subsidiaries	-		-	
- Associates	-		-	
- Joint Ventures	-		-	
- Others	-		-	
<b>Proceeds from sale of Fixed Assets</b>				
Interest received				
- Subsidiaries	-		-	
- Associates	-		-	
- Joint Ventures	-		-	
- Others	-		-	
		(12,878,438)		(119,621,032)
<b>Net Cash Flow from/(used in) Investing Activities(B)</b>		(12,878,438)		(119,621,032)
<b>C. Cash Flow from Financing Activities</b>				
Proceeds from issue of Equity Shares	22,240,000		-	
Proceeds from Reserve & Surplus	161,742,680		-	
Proceeds Long-Term Borrowing	(8,253,030)		5,560,721	
Proceeds from other Short-Term Borrowings	(3,810,469)		(106,503,575)	
Finance Costs	-	171,919,180	-	(100,942,854)
		171,919,180		(100,942,854)
<b>Net Cash Flow from/(used in) Financing Activities (C)</b>		171,919,180		(100,942,854)
<b>Net increase/(decrease) in Cash and Cash Equivalents (A+B-C)</b>		108,796,789		736,504
Cash and Cash Equivalents at the beginning of the year		2,419,995		1,683,491
<b>Cash and Cash Equivalents at the end of the year</b>		111,216,784		2,419,995

By the Order of the Board  
For Wonder Fibromats Limited

*Harsh Kumar Anand*

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(Managing Director)  
DIN- 00312438

*Yogesh Anand*

Yogesh Anand  
(Chief Financial Officer/Director)  
DIN- 00425775

Place: New Delhi  
Date: 12.11.2019





**Independent Financial Results Auditor's on half year Unaudited standalone  
Financial Results of Wonder Fibromats Limited pursuant to Regulation 33 of  
SEBI LODR Regulations as amended**

Review Report to  
The Board of Directors  
**M/s Wonder Fibromats Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of **M/s Wonder Fibromats Limited** (the "Company") for the six month period ended **September 30, 2019** (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").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 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 generally accepted in India. 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 Statements free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide 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, prepared in accordance with aforesaid Indian Accounting standards and other accounting principles generally



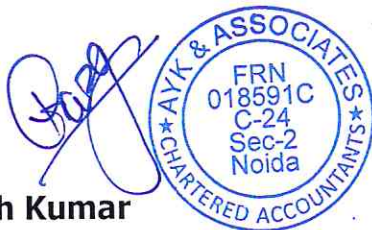
accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 including the matter in which it is to be disclosed, or that it contains any material misstatement.

We have reviewed the financial results and other information presented in accordance with Accounting Standard 25 Interim Financial reporting (AS 25) for the half year ended 30<sup>th</sup> September, 2019 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, LL.B., FCA, DISA(ICAI)

Partner

(Membership No. 403036)

**Place: New Delhi**

**Date: 12.11.2019**

UDIN: 19403036AAAAEX1001