

WONDER FIBROMATS LIMITED

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

Statement of unaudited financial results for the Quarter and half year ended september 30, 2022

(All Amount in INR Lakhs unless otherwise stated)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
		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	5,581.00	10,439.59	6,739.03	16,020.59	14,431.33	39,836.42
II	Other Income	2.31	0.69	0.96	3.00	5.61	9.39
	III. Total Revenue (I + II)	5,583.30	10,440.28	6,739.99	16,023.58	14,436.94	39,845.81
IV	Expenses:						
	Cost of materials consumed	4,505.20	9,693.90	5,231.93	14,199.10	11,728.72	31,999.50
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade (Accretion)	442.60	(519.41)	155.09	(76.81)	(226.16)	(147.18)
	Manufacturing Expenses	210.14	357.63	683.65	567.77	1,582.46	4,228.57
	Employee benefits Expenses	362.36	436.11	381.37	798.47	830.82	1,630.90
	Financial Cost	56.33	72.83	54.25	129.16	108.69	247.41
	Administrative & Selling Expenses	80.24	70.82	75.90	151.06	142.40	374.28
	Depreciation and Amortization Expenses	146.12	117.52	133.05	263.64	250.79	521.88
	Total Expenses (V)	5,803.00	10,229.40	6,715.25	16,032.40	14,417.73	38,855.35
VI	Profit before exceptional items and tax (IV-V)	(219.69)	210.88	24.73	(8.82)	19.20	990.46
VII	Exceptional Items	-	-	-	-	-	-
VIII	Profit before tax (VI-VII)	(219.69)	210.88	24.73	(8.82)	19.20	990.46
IX	Tax Expenses:						
	(1) Current Tax	(44.44)	64.27	8.02	19.83	12.84	277.20
	(2) Deferred Tax Liabilities/(Assets)	(4.71)	(2.71)	(3.19)	(7.42)	(5.44)	(14.47)
X	Profit(Loss) after Tax (VIII-IX)	(170.54)	149.31	19.91	(21.22)	11.81	727.73
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)	(170.54)	149.31	19.91	(21.22)	11.81	727.73
XIII	Paid up Equity share capital (face value of Rs. 10/- each)	1,340.08	1,340.08	837.55	1,340.08	837.55	1,340.08
	Total Reserves i.e. Other equity						4,014.35
XIV	Earning per equity share: (of Rs 10/- each) (Not Annualised)						
	(1) Basic	(1.27)	1.11	0.24	(0.16)	0.14	5.43
	(2) Diluted	(1.27)	1.11	0.24	(0.16)	0.14	5.43

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

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



Place: New Delhi
Dated: 14.11.2022

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Statement of Balance Sheet

(All Amount in INR Lakhs, unless otherwise stated)

Particulars	As on September 30,2022	As on March 31,2022
	Unaudited	Audited
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment		
(i) Other Tangible Assets	3,352.85	3,272.32
(ii) Right to use Asset	80.58	96.57
(b) Deferred Tax Assets (Net)	27.69	20.26
(c) Other Non-Financial Assets	43.75	50.00
(2) Current Assets		
(a) Inventories	3,408.18	3,220.65
(b) Financial Assets		
(i) Trade Receivables	6,907.11	15,165.66
(ii) Cash & Cash Equivalents	22.27	18.70
(iii) Short-Term Loans and Advances	119.16	109.83
(c) Other Current Assets	517.18	535.29
Total Assets	14,478.76	22,489.30
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	1,340.08	1,340.08
(b) Other Equity	3,993.92	4,014.35
(2) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Long-Term Borrowings	300.02	184.45
(ii) Lease Liability	94.60	108.67
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Short-Term Borrowings	1,757.36	1,647.69
(ii) Trade Payables		
-Payable to MSME Creditors	4,280.83	8,543.63
-Payable to Other Creditors	2,470.88	5,810.53
(b) Other Current Liabilities	7.15	250.51
(c) Short-Term Provisions	233.93	589.39
Total Equity and Liabilities	14,478.76	22,489.30

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

Harsh

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(Chairman & Managing Director)
DIN: 00312438



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Unaudited Cash Flow Statement for half year ended September 30, 2022

(All Amount in INR Lakhs unless otherwise stated)

S. No.	Particulars	For the half year ended September 30, 2022	For the half year ended September 30, 2021
		Amount (₹)	Amount (₹)
I	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
	Profit before Tax and exceptional items (Adjustment to reconcile profit before tax to cash generated by operating activities)	(8.82)	22.61
	Depreciation	263.64	235.49
	Increase/(Decrease) in Trade Payables	(7,602.45)	(5,019.97)
	Increase/(Decrease) in Other Current Liabilities	(4.20)	33.17
	Increase/(Decrease) in Short-Term Provisions	(355.46)	(339.52)
	Decrease/(Increase) in Trade Receivables	8,258.55	4,178.70
	Decrease/(Increase) in Short Term Loan & Advances	(9.33)	72.47
	Decrease/(Increase) in Other Current Assets	18.12	222.62
	Decrease/(Increase) in Inventories	(187.53)	337.58
	Net Cash Generated from Operating Activities	372.52	(256.85)
II	<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
	Purchase of Fixed Assets	(64.53)	(211.30)
	Sale/Decrease of Fixed Assets	-	4.55
	Decrease/(Increase) in Capital Work in Progress	-	-
	Decrease/(Increase) in Other Non- Current Assets	(4.81)	-
	Net Cash used in Investing Activities	(69.34)	(206.75)
III	<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
	Increase/(Decrease) in Share Capital	-	-
	Increase/(Decrease) in Long-Term Borrowings	101.50	(30.39)
	Increase/(Decrease) in Short-Term Borrowings	(129.50)	502.63
	Increase/(Decrease) in Reserve & Surplus	(271.62)	-
	Net Cash used in Financing Activities	(299.61)	472.24
IV	Net Increase/(Decrease) in Cash & Cash Equivalents	3.57	8.65
	(I+II+III)		
V	Cash & Cash Equivalents at the beginning of the period	18.70	17.58
VI	Cash & Cash Equivalents at the end of the period	22.27	26.23
	(IV+V)		

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

Harsh Kumar Anand

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



Place: New Delhi
Dated: 14.11.2022

Notes to standalone unaudited financial results for the Quarterly and Year to Date for the period ended September 30, 2022 of 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 14th November, 2022. 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, 2022. 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 30th September'2022 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'2022 and the published unaudited quarterly figures up to quarter ended on 30th June 2022, 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. 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 Fibromats Limited

Harsh Kumar Anand



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

Place:-New Delhi
Date: - 14.11.2022



**Independent Auditor's Review Report on the Quarterly and Year to Date
Unaudited Standalone Financial Results of 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 Fibromats Limited
New Delhi

We have reviewed the accompanying statement of unaudited standalone financial results of **M/s 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, 2022 and year to date from April 01, 2022 to September 30, 2022 (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



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

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, 2022 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:- 22403036BDAZBR1076

Place: New Delhi

Date: 14.11.2022