

# 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.wonderfibromats.com; Email Id: Info@wonderfibromats.com

## Statement of Unaudited Financial Results for Quarter and Nine Month ended December 31, 2022

(All Amount in INR Lakhs unless otherwise stated)

Sr. No	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		December 31,2022	September 30,2022	December 31,2021	December 31,2022	December 31,2021	March 31,2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operation	9,580.34	5,581.00	10,759.21	25,600.93	25,190.54	39,836.42
II	Other Income	9.96	2.31	0.15	12.96	5.41	9.39
	<b>III. Total Revenue (I + II)</b>	<b>9,590.29</b>	<b>5,583.31</b>	<b>10,759.36</b>	<b>25,613.88</b>	<b>25,195.95</b>	<b>39,845.81</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	7,764.42	4,505.20	9,867.70	21,963.52	22,721.61	35,025.79
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade (Accretion)	618.19	442.60	(549.82)	541.38	(775.98)	(147.18)
	Manufacturing Expenses	277.55	210.14	295.35	845.32	762.42	1,202.28
	Employee benefits Expenses	466.73	362.36	423.43	1,265.20	1,254.26	1,630.90
	Financial Cost	94.44	56.33	63.82	223.60	164.97	247.41
	Administrative & Selling Expenses	88.27	80.24	128.17	239.33	279.88	374.28
	Depreciation and Amortization Expenses	139.88	146.12	126.56	403.52	362.05	521.88
	<b>Total Expenses (IV)</b>	<b>9,449.48</b>	<b>5,803.00</b>	<b>10,355.22</b>	<b>25,481.87</b>	<b>24,769.20</b>	<b>38,855.35</b>
V	Profit before exceptional and extraordinary items and tax (III-IV)	<b>140.81</b>	<b>(219.69)</b>	<b>404.14</b>	<b>132.01</b>	<b>426.75</b>	<b>990.46</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V + VI)	<b>140.81</b>	<b>(219.69)</b>	<b>404.14</b>	<b>132.01</b>	<b>426.75</b>	<b>990.46</b>
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before tax (VII + VIII)	<b>140.81</b>	<b>(219.69)</b>	<b>404.14</b>	<b>132.01</b>	<b>426.75</b>	<b>990.46</b>
X	<b>Tax Expenses:</b>						
	(1) Current Tax	36.01	(44.44)	97.53	55.84	110.37	277.20
	(2) Deferred Tax Liabilities/(Assets)	0.55	(4.71)	(0.06)	(6.87)	(4.56)	(14.47)
XI	Profit(Loss) after Tax (IX-X)	<b>104.24</b>	<b>(170.54)</b>	<b>306.67</b>	<b>83.03</b>	<b>320.94</b>	<b>727.73</b>
XII	<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 (XII)</b>	-	-	-	-	-	-
XIII	<b>Total Other Comprehensive Income for the period (XI+XII)</b>	<b>104.24</b>	<b>(170.54)</b>	<b>306.67</b>	<b>83.03</b>	<b>320.94</b>	<b>727.73</b>
XIV	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
XV	Total Reserves i.e. Other equity						4,014.35
XVI	Earning per equity share:						
	(1) Basic	0.78	(1.27)	2.29	0.62	2.40	5.43
	(2) Diluted	0.78	(1.27)	2.29	0.62	2.40	5.43

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

*Harsh Kumar Anand*

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



Place: New Delhi  
Dated: 10.02.2023

**Notes to Financial Results for the Quarter and Nine month ended on 31<sup>st</sup> December, 2022**

1. The above financial results of the Company for the quarter and nine month ended December 31, 2022 have been reviewed & approved by the Audit Committee & taken on record by the Board of Directors at the Board Meeting held on February 10, 2023;
2. The Statutory Auditors of the Company have carried out "Limited Review" of the above unaudited financial results for the quarter year ended December 31, 2022. The Statutory Auditors have expressed an unqualified/unmodified audit opinion on these financials results;
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, the disclosure requirement of Accounting Standard 17- "Segment Reporting", issued by the Institute of Chartered Accountants of India are not applicable;
4. The figures for the nine month ended on 31<sup>st</sup> December'2022 are sum total of figures of six month ended on 30<sup>th</sup> September'2022 and figures of quarter ended on 31<sup>st</sup> December'2022 of the unaudited financial results in respect of the year-to-date unaudited financial figures for the period ended on 31<sup>st</sup> December'2022 and the published unaudited half yearly figures ended on 30<sup>th</sup> September 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, restated 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*



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

**Place:-New Delhi**

**Date:- 10.02.2023**



**Independent Auditor's Limited Review Report on Unaudited Quarterly and Year to Date Financial Results of 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 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 31<sup>st</sup> December 2022 and year to date from 01<sup>st</sup> April 2022 to 31<sup>st</sup> December 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 modified by SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29.03.2019.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, have 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 quarter ended 31<sup>st</sup> December 2022 and year to date from 01<sup>st</sup> April 2022 to 31<sup>st</sup> December 2022 and have been presented solely on the basis of information compiled by the management.

For **AYK & Associates**  
Chartered Accountants  
(Registration No. 018591C)



**CA Anoop Kumar Jairath**  
Partner  
(Membership No. 086515)  
**UDIN:- 23086515BGXRET4472**

**Place: New Delhi**  
**Date: 10.02.2023**