

Date: 12.11.2024

<b>To,</b> <b>Chief Manager</b> <b>Listing Compliance Department</b> <b>National Stock Exchange of India Limited (NSE)</b> <b>Exchange Plaza, Plot no. C-1, Block-G,</b> <b>Bandra Kurla Complex,</b> <b>Bandra (E), Mumbai -400 051</b>  <b><u>Scrip Symbol: WEL</u></b> <b><u>ISIN: INE02WG01024</u></b>	<b>To,</b> <b>BSE Limited</b> <b>Corporate Relation Department</b> <b>1st Floor, New Trading Ring</b> <b>Rotunga Building Phiroze Jeejeebhoy</b> <b>Towers</b> <b>Dalal Street, Mumbai - 400 001</b>  <b><u>Scrip Code: 543449</u></b>
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**SUB.: OUTCOME OF BOARD MEETING HELD ON 12<sup>th</sup> NOVEMBER 2024**

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

Dear Sir/Madam

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure "Requirements) Regulations, 2015, we enclosed herewith the un-audited Standalone Financial Results of the Company for the quarter and half year ended 30th September, 2024 as considered, approved and taken on record by the Board of Directors of the Company in its meeting held today i.e., 12<sup>th</sup> November, 2024.

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

The Board meeting was commenced at **12:20 PM** and concluded at **12:50 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)

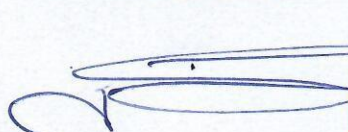
Regd Office at 45, Okhla Industrial Estate, Phase-III, New Delhi-110020, CIN:- L31900DL2009PLC195174  
Phone No. 011-66058952, Website: www.wonderelectricals.com; Email id: info@wonderelectricals.com

## Statement of Balance Sheet as on 30.09.2024

(All Amount in INR Lakhs unless otherwise stated)

Particulars	As on September 30,2024	As on March 31,2024
	Unaudited	Audited
<b>I. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment		
(i) Tangible Assets	3,925.81	3,907.90
(ii) Right of Use Assets	82.63	33.72
(iii) Intangible Assets	1,518.68	1,518.68
(b) Deferred Tax Assets (Net)	32.35	30.65
(c) Other Non-Current Assets	18.75	25.00
<b>(2) Current Assets</b>		
(a) Inventories	6,165.89	6,325.29
(b) Financial Assets		
(i) Trade Receivables	14,714.70	22,071.89
(ii) Cash & Cash Equivalents	35.58	436.88
(iii) Short-Term Loans and Advances	402.78	196.75
(c) Other Current Assets	588.46	700.80
<b>Total Assets</b>	<b>27,485.63</b>	<b>35,247.55</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity Share Capital	1,340.08	1,340.08
(b) Preference Share Capital (Unlisted)	1,992.67	1,992.67
(c) Other Equity	5,687.95	5,454.26
<b>(2) Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Long-Term Borrowings	764.87	665.16
(ii) Lease Liability	90.95	47.63
<b>(3) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Short-Term Borrowings	4,211.31	5,745.35
(ii) Trade Payables		
-Payable to MSME Creditors	9,774.60	16,851.36
-Payable to Other Creditors	2,880.85	1,793.64
(b) Other Current Liabilities	67.94	41.67
(c) Short-Term Provisions	674.42	1,315.75
<b>Total Equity and Liabilities</b>	<b>27,485.63</b>	<b>35,247.55</b>

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

  
**Yogesh Sahni**  
(Managing Director)  
DIN: 00811667



Place: New Delhi  
Dated: 12.11.2024



# 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 financial results for the Quarter and half year ended September 30, 2024

		Quarter Ended			Half Year Ended		Year Ended
Sr. No	Particulars	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		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	12,958.29	23,136.11	6,257.72	35,094.40	17,953.29	56,999.02
II	Other Income	0.76	0.21	83.77	0.97	84.00	3.12
III	<b>III. Total Revenue (I + II)</b>	<b>12,959.04</b>	<b>23,136.32</b>	<b>6,341.49</b>	<b>36,095.36</b>	<b>18,037.29</b>	<b>57,002.14</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	11,267.28	20,969.01	5,831.86	32,236.29	16,391.44	50,351.25
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade (Acetion)	(156.25)	(390.22)	(418.15)	(546.47)	(615.92)	(800.37)
	Manufacturing Expenses	414.96	659.45	247.32	1,074.41	680.29	1,801.99
	Employee Benefits Expenses	954.48	1,130.36	422.17	2,084.84	934.51	2,766.31
	Financial Cost	132.24	168.79	65.12	301.03	138.81	433.31
	Administrative & Selling Expenses	126.70	149.80	77.34	276.50	155.73	416.79
	Depreciation and Amortization Expenses	163.29	154.40	133.94	317.69	255.82	580.46
	<b>Total Expenses (V)</b>	<b>12,902.69</b>	<b>22,841.59</b>	<b>6,359.62</b>	<b>35,744.28</b>	<b>17,940.68</b>	<b>55,549.74</b>
V	<b>Profit before exceptional items and tax (IV-V)</b>	<b>56.36</b>	<b>294.73</b>	<b>(18.12)</b>	<b>351.09</b>	<b>96.61</b>	<b>1,452.40</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit before tax (VI-VII)</b>	<b>56.36</b>	<b>294.73</b>	<b>(18.12)</b>	<b>351.09</b>	<b>96.61</b>	<b>1,452.40</b>
VIII	<b>Tax Expenses:</b>						
IX	(1) Current Tax	11.59	111.63	(4.65)	123.22	34.46	436.14
	(2) Deferred Tax Liabilities/(Assets)	(6.40)	4.69	(3.37)	(1.71)	(1.07)	0.67
X	<b>Profit(Loss) after Tax (VIII-IX)</b>	<b>51.17</b>	<b>178.41</b>	<b>(10.09)</b>	<b>229.58</b>	<b>63.22</b>	<b>1,015.59</b>
XI	<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</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XII	<b>Total Other Comprehensive Income for the period (X+XI)</b>	<b>51.17</b>	<b>178.41</b>	<b>(10.09)</b>	<b>229.58</b>	<b>63.22</b>	<b>1,015.59</b>
XIII	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
	Preference Share Capital (Unlisted)	-	-	-	-	-	1,992.67
	Total Reserves i.e. Other equity	-	-	-	-	-	5,687.95
XIV	Earning per equity share: (of Rs 10/- each) (Not Annualised)						
	(1) Basic	0.38	1.33	(0.08)	1.71	0.47	7.58
	(2) Diluted	0.38	1.33	(0.08)	1.71	0.47	7.58

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

  
**Yogesh Sahni**  
 (Managing Director)  
 DIN: 00811667



Place: New Delhi  
Dated: 12.11.2024



# **WONDER ELECTRICALS LIMITED**

(Formerly Known as Wonder Fibromats Limited)

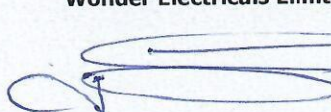
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## **Unaudited Cash Flow Statement for half year ended September 30, 2024**

(All Amount in INR Lakhs unless otherwise stated)

S. No.	Particulars		For the half year ended September 30, 2024	For the half year ended September 30, 2023
			Amount (₹)	Amount (₹)
<b>I</b>	<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
	Profit before Tax and exceptional items		351.09	96.61
	(Adjustment to reconcile profit before tax to cash generated by operating activities)			
	Depreciation		317.69	255.82
	Design & Development Expenses Written off		6.25	6.25
	Increase/(Decrease) in Trade Payables		(5,989.55)	(5,398.75)
	Increase/(Decrease) in Other Current Liabilities		(148.73)	(51.09)
	Increase/(Decrease) in Short-Term Provisions		(764.54)	(349.10)
	Decrease/(Increase) in Trade Receivables		7,357.19	6,847.74
	Decrease/(Increase) in Short Term Loan & Advances		(206.03)	(80.12)
	Decrease/(Increase) in Other Current Assets		287.33	(199.17)
	Decrease/(Increase) in Inventories		159.41	(352.34)
	<b>Net Cash Generated from Operating Activities</b>		<b>1,370.10</b>	<b>775.85</b>
<b>II</b>	<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
	Purchase of Property, Plant and Equipment		(401.18)	(365.99)
	Sale/Decrease of Property, Plant and Equipment		16.67	10.93
	Decrease/(Increase) in Capital Work in Progress		-	-
	Decrease/(Increase) in Other Non- Current Assets		-	-
	<b>Net Cash used in Investing Activities</b>		<b>(384.51)</b>	<b>(355.06)</b>
<b>III</b>	<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>			
	Increase/(Decrease) in Share Capital		-	-
	Increase/(Decrease) in Long-Term Borrowings		154.03	83.87
	Increase/(Decrease) in Short-Term Borrowings		(1,545.04)	(522.06)
	Increase/(Decrease) in Reserve & Surplus		4.11	-
	<b>Net Cash used in Financing Activities</b>		<b>(1,386.89)</b>	<b>(438.19)</b>
<b>IV</b>	<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>(I+II+III)</b>	<b>(401.31)</b>	<b>(17.40)</b>
<b>V</b>	<b>Cash &amp; Cash Equivalents at the beginning of the period</b>		<b>436.88</b>	<b>31.49</b>
<b>VI</b>	<b>Cash &amp; Cash Equivalents at the end of the period</b>	<b>(IV+V)</b>	<b>35.58</b>	<b>14.09</b>

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

  
**Yogesh Sahni**  
 (Managing Director)  
 DIN: 00811667

Place: New Delhi  
Dated: 12.11.2024





**Notes to standalone unaudited financial results for the Quarterly and Year to Date for the period ended September 30, 2024 of Wonder Electricals Limited (Formerly known as 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 12th November, 2024. 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, 2024. 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 30<sup>th</sup> September'2024 are balancing figures between the unaudited financial results in respect of the year-to-date unaudited financial figures for the period ended on 30<sup>th</sup> September'2024 and the published unaudited quarterly figures up to quarter ended on 30<sup>th</sup> June 2024, 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 Electricals Limited**  
(Formerly Known as Wonder Fibromats Limited)

  
**Yogesh Sahni**  
(Managing Director)  
DIN-00811667



**Place:-New Delhi**  
**Date: - 12.11.2024**





## **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 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 ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (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 there under 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.

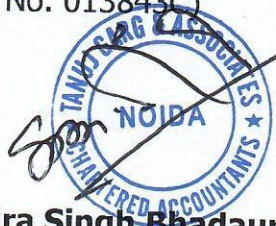
Based on our review conducted as above and based on the consideration of the review, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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 30<sup>th</sup> September, 2024 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:- 240971678KFG1YJ7841**

**Place: New Delhi**

**Date: 12.11.2024**