

Date: 12.11.2025

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

SUB.: OUTCOME OF BOARD MEETING HELD ON 12th NOVEMBER 2025

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

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September, 2025, as considered, approved, and taken on record by the Board of Directors at its meeting held today, i.e., **12th November, 2025**, upon the recommendation of the Audit Committee.

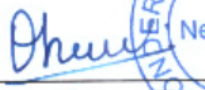
These outcome is also being uploaded on the Company's website at <http://wonderelectricals.com>.

The Board meeting was commenced at **12:30 PM** and concluded at **01:02 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 Standalone Balance Sheet as on 30.09.2025

(All Amount in INR Lakhs unless otherwise stated)

Particulars	As on September 30, 2025 Unaudited	As on March 31, 2025 Audited
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment		
(i) Tangible Assets	4,320.47	4,280.22
(b) Right of Use of Assets	245.00	275.85
(c) Intangible Assets-Goodwill	1,518.68	1,518.68
(d) Financial Assets		
(i) Investment	18.84	-
(e) Deferred Tax Assets (Net)	62.46	51.76
(f) Other Non-Current Assets	6.25	12.50
(2) Current Assets		
(a) Inventories	5,950.80	5,861.35
(b) Financial Assets		
(i) Trade Receivables	16,376.45	27,418.66
(ii) Cash & Cash Equivalents	412.09	40.67
(iii) Short-Term Loans and Advances	400.57	367.95
(c) Other Current Assets	943.52	1,240.01
Total Assets	30,255.12	41,067.66
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	1,340.08	1,340.08
(b) Preference Share Capital (Unlisted)	1,580.06	1,580.06
(c) Other Equity	7,135.65	6,984.61
(2) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Long-Term Borrowings	1,487.33	1,003.82
(ii) Lease Liability	262.33	297.67
(iii) Liability Component of Preference Share Capital	430.41	412.61
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Short-Term Borrowings	7,479.14	8,618.25
(ii) Trade Payables		
-Payable to MSME Creditors	5,849.60	4,763.88
-Payable to Other Creditors	3,994.87	14,254.36
(b) Other Current Liabilities	123.30	13.90
(c) Short-Term Provisions	572.36	1,798.42
Total Equity and Liabilities	30,255.12	41,067.66



Place: New Delhi
Dated: 12.11.2025

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



Yogesh Sahni
(Managing Director)
DIN: 00811667

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. 011-56058952, Website: www.wonderelectricals.com; Email Id: info@wonderelectricals.com

Statement of unaudited standalone financial results for the Quarter and half year ended September 30, 2025

(All Amount in INR Lakhs unless otherwise stated)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		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	9,523.41	15,473.88	12,958.29	24,997.29	36,094.40	89,450.12
II	Other Income	0.32	1.17	0.76	1.48	0.97	42.72
III	III. Total Revenue (I + II)	9,523.73	15,475.05	12,959.04	24,998.77	36,095.36	89,492.84
IV	Expenses:						
	Cost of materials consumed	7,983.88	13,599.49	11,267.28	21,583.37	32,236.29	77,898.85
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade (Accretion)	(174.34)	(290.05)	(156.25)	(464.39)	(546.47)	(122.72)
	Manufacturing Expenses	318.56	463.11	414.96	781.67	1,074.41	2,435.02
	Employee Benefits Expenses	822.22	1,045.32	954.48	1,867.54	2,084.84	4,640.08
	Financial Cost	220.26	190.91	132.24	411.17	301.33	577.90
	Administrative & Selling Expenses	142.23	146.38	126.89	288.61	276.50	721.96
	Depreciation and Amortization Expenses	195.88	171.80	163.29	367.68	317.59	711.67
V	Total Expenses (V)	9,508.68	15,326.97	12,902.69	24,835.65	35,744.28	86,962.67
VI	Profit before exceptional items and tax (IV-V)	15.04	148.08	56.36	163.12	351.09	2,530.17
VII	Exceptional Items	-	-	-	-	-	-
VIII	Profit before tax (VI-VII)	15.04	148.08	56.36	163.12	351.09	2,530.17
IX	Tax Expenses:						
	(1) Current Tax	3.70	33.67	11.59	37.37	123.22	649.57
	(2) Deferred Tax Liabilities/(Assets)	(14.42)	3.72	(6.40)	(10.70)	(1.71)	(21.12)
X	Profit(Loss) after Tax (VIII-IX)	25.77	110.68	51.17	136.45	229.58	1,901.72
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)	25.77	110.68	51.17	136.45	229.58	1,901.72
XIII	Paid up Equity share capital (face value of Rs. 1/- 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	-	-	-	-	-	6,984.61
XIV	Earning per equity share: (of Rs 1/- each) (Not Annualised)						
	(1) Basic	0.02	0.08	0.04	0.10	0.17	1.42
	(2) Diluted	0.02	0.08	0.04	0.10	0.17	1.42

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


Yogesh Sahni
 (Managing Director)
 DIN: 00811667



Place: New Delhi
Dated: 12.11.2025

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

Unaudited Standalone Cash Flow Statement for half year ended September 30, 2025

(All Amount in INR Lakhs unless otherwise stated)

S. No.	Particulars	For the half year ended September 30, 2025	For the half year ended September 30, 2024
		Amount (₹)	Amount (₹)
I	CASH FLOWS FROM OPERATING ACTIVITIES		
	Profit before Tax and exceptional items	163.12	351.09
	(Adjustment to reconcile profit before tax to cash generated by operating activities)		
	Depreciation	367.68	317.69
	Design & Development Expenses Written off	6.25	6.25
	Add/(Less) Working Capital Adjustment		
	Increase/(Decrease) in Trade Payables	(9,173.77)	(5,989.55)
	Increase/(Decrease) in Other Current Liabilities	77.89	(148.73)
	Increase/(Decrease) in Short-Term Provisions	(1,229.76)	(764.54)
	Decrease/(Increase) in Trade Receivables	11,042.22	7,357.19
	Decrease/(Increase) in Short Term Loan & Advances	(32.61)	(206.03)
	Decrease/(Increase) in Other Current Assets	328.00	287.33
	Decrease/(Increase) in Inventories	(89.45)	159.41
	Net Cash Flow from Operating Activities after Working Capital Changes		
	Less: Payment of Taxes	(33.67)	-
		1,425.88	1,370.10
II	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment	(388.39)	(401.18)
	Sale/Decrease of Property, Plant and Equipment	40.41	16.67
	Adjustment in Right of Use of Assets (Net)	(29.10)	-
	Increase/(Decrease) in Investment	(18.84)	-
	Net Cash used in Investing Activities	(395.91)	(384.51)
III	CASH FLOWS FROM FINANCING ACTIVITIES		
	Increase/(Decrease) in Share Capital	(412.61)	-
	Increase/(Decrease) in Long-Term Borrowings	484.25	154.03
	Increase/(Decrease) in Lease Liability	395.07	-
	Increase/(Decrease) in Short-Term Borrowings	(1,139.84)	(1,545.04)
	Adjustment in Lease Liability through Reserve and Surplus	14.58	4.11
	Dividend Paid	-	-
	Net Cash used in Financing Activities	(658.55)	(1,386.89)
IV	Net Increase/(Decrease) in Cash & Cash Equivalents	371.42	(401.30)
V	Cash & Cash Equivalents at the beginning of the period	40.67	436.88
VI	Cash & Cash Equivalents at the end of the period	412.09	35.58



Place: New Delhi
Dated: 12.11.2025

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

New Delhi

Yogesh Sahni
(Managing Director)
DIN: 00811667

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 Consolidated Balance Sheet as on 30.09.2025

(All Amount in INR Lakhs unless otherwise stated)

Particulars	As on September 30,2025	As on March 31,2025
	Unaudited	Audited
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	4,320.47	4,280.22
(b) Right of Use of Assets	245.00	275.85
(c) Intangible Assets-Goodwill	1,518.68	1,518.68
(d) Deferred Tax Assets (Net)	62.46	51.76
(e) Other Non-Current Assets	6.25	12.50
(2) Current Assets		
(a) Inventories	5,950.80	5,861.35
(b) Financial Assets		
(i) Trade Receivables	16,376.45	27,418.66
(ii) Cash & Cash Equivalents	412.45	40.67
(iii) Short-Term Loans and Advances	432.79	367.95
(c) Other Current Assets	950.70	1,240.01
Total Assets	30,276.04	41,067.66
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	1,340.08	1,340.08
(b) Preference Share Capital (Unlisted)	1,580.06	1,580.06
(c) Other Equity	7,135.65	6,984.61
(2) Non-Controlling Interest	16.94	-
(3) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Long-Term Borrowings	1,487.33	1,003.82
(ii) Lease Liabilities	262.33	297.67
(iii) Liability Component of Preference Share Capital	430.41	412.61
(4) Current Liabilities		
(a) Financial Liabilities		
(i) Short-Term Borrowings	7,479.14	8,618.25
(ii) Trade Payables		
-Payable to MSME Creditors	5,853.52	4,763.88
-Payable to Other Creditors	3,994.87	14,254.36
(b) Other Current Liabilities	123.30	13.90
(c) Short-Term Provisions	572.41	1,798.42
Total Equity and Liabilities	30,276.04	41,067.66



Place: New Delhi
Dated: 12.11.2025

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

Yogesh Sahni
(Managing Director)
DIN: 00811667



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 consolidated financial results for the Quarter and half year ended September 30, 2025

(All Amount in INR Lakhs unless otherwise stated)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		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	9,523.41	15,473.88	12,958.29	24,997.29	36,094.40	89,490.12
II	Other Income	0.32	1.17	0.75	1.48	0.97	42.72
III	III. Total Revenue (I + II)	9,523.73	15,475.05	12,959.04	24,998.77	36,095.36	89,492.84
IV	Expenses:						
	Cost of materials consumed	7,983.88	13,599.49	11,267.28	21,583.37	32,236.29	77,898.85
	Changes in inventories of finished goods, work-in-progress and Stock in Trade (Acresion)	(174.34)	(290.05)	(156.25)	(464.39)	(546.47)	(122.22)
	Manufacturing Expenses	318.56	463.11	414.96	781.57	1,074.41	2,435.02
	Employee Benefits Expenses	822.22	1,045.32	954.48	1,867.54	2,084.84	4,640.08
	Finance Cost	220.26	190.91	132.24	411.17	301.03	677.90
	Administrative & Selling Expenses	142.23	146.38	126.69	288.61	276.90	721.95
	Depreciation and Amortization Expenses	195.88	171.80	163.29	367.68	317.69	711.07
V	Total Expenses (V)	9,508.68	15,326.97	12,902.69	24,835.65	35,744.28	86,962.67
VI	Profit before exceptional items and tax (I-V)	15.04	148.08	56.36	163.12	351.09	2,530.17
VII	Exceptional Items	-	-	-	-	-	-
VIII	Profit before tax (VI-VII)	15.04	148.08	56.36	163.12	351.09	2,530.17
IX	Tax Expenses:						
	(1) Current Tax	3.70	33.67	11.59	37.37	123.22	649.57
	(2) Deferred Tax Liabilities/(Assets)	(14.42)	3.72	(6.40)	(10.70)	(1.71)	(21.12)
X	Profit(Loss) after Tax (VIII-IX)	25.77	110.68	51.17	136.45	229.58	1,901.72
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)	25.77	110.68	51.17	136.45	229.58	1,901.72
XIII	Paid up Equity share capital (face value of Rs. 1/- 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	-	-	-	-	-	5,984.61
XIV	Earning per equity share: (of Rs 1/- each) (Not Annualised)						
	(1) Basic	0.02	0.08	0.04	0.10	0.17	1.42
	(2) Diluted	0.02	0.08	0.04	0.10	0.17	1.42

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

New Delhi
Yogesh Sahni
(Managing Director)
DIN: 00811667



Place: New Delhi
Dated: 12.11.2025

WONDER ELECTRICALS LIMITED

(Formerly Known as Wonder Fibromats Limited)

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

Unaudite Consolidated Cash Flow Statement for half year ended September 30, 2025

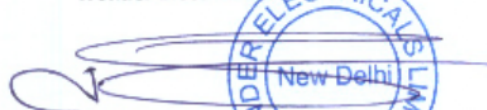
(All Amount in INR Lakhs unless otherwise stated)

S. No.	Particulars	For the half year ended September 30, 2025	For the half year ended September 30, 2024
		Amount (₹)	Amount (₹)
I	<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
	Profit before Tax and exceptional items	163.12	351.09
	(Adjustment to reconcile profit before tax to cash generated by operating activities)		
	Depreciation	367.68	317.69
	Design & Development Expenses Written off	6.25	6.25
	Add/(Less) Working Capital Adjustment		
	Increase/(Decrease) in Trade Payables	(9,169.85)	(5,989.55)
	Increase/(Decrease) in Other Current Liabilities	77.89	(148.73)
	Increase/(Decrease) in Short-Term Provisions	(1,226.02)	(764.54)
	Decrease/(Increase) in Trade Receivables	11,042.22	7,357.19
	Decrease/(Increase) in Short Term Loan & Advances	(64.84)	(206.03)
	Decrease/(Increase) in Other Current Assets	320.82	287.33
	Decrease/(Increase) in Inventories	(89.45)	159.41
	Net Cash Flow from Operating Activities after Working Capital Changes		
	Less: Payment of Taxes	(37.37)	-
	Net Cash Generated from Operating Activities	1,390.46	1,370.10
II	<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
	Purchase of Property, Plant and Equipment	(388.39)	(401.18)
	Sale/Decrease of Property, Plant and Equipment	40.41	16.67
	Adjustment in Right of Use of Assets (Net)	(29.10)	-
	Net Cash used in Investing Activities	(377.07)	(384.51)
III	<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
	Increase/(Decrease) in Share Capital	(412.61)	-
	Increase/(Decrease) in Long-Term Borrowings	484.25	154.03
	Acquisition of Non Controlling Interest	16.94	-
	Increase/(Decrease) in Lease Liability	395.07	-
	Increase/(Decrease) in Short-Term Borrowings	(1,139.84)	(1,545.04)
	Adjustment in Lease Liability through Reserve and Surplus	14.58	4.11
	Net Cash used in Financing Activities	(541.61)	(1,386.89)
IV	Net Increase/(Decrease) in Cash & Cash Equivalents	371.78	(401.30)
V	Cash & Cash Equivalents at the beginning of the period	40.67	436.88
VI	Cash & Cash Equivalents at the end of the period	412.45	35.58

Place: New Delhi
Dated: 12.11.2025



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


Yogesh Sahni
 (Managing Director)
 DIN: 00811667



Notes to unaudited consolidated and standalone financial results for the Quarterly and Year to Date for the period ended September 30, 2025 of Wonder Electricals Limited (Formerly known as Wonder Fibromats Limited)

1. The above unaudited consolidated and 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, 2025. 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, 2025. An unqualified opinion has been issued by them thereon.
3. At present, the Company's business activities fall within single primary business segment Viz. Manufacturing of Electrical Appliances and in the opinion of the management there does not exist separate reportable segment at present, hence the requirement of "Segment Reporting" is not applicable on company. However, Company's subsidiary "M/s Integrated Motion & Control LLP" is in the process of establishing a manufacturing unit for PCB Cards but the same is under construction.
4. During the year Company has established a Limited Liability Partnership Firm namely "Integrated Motion & Control LLP" on 02.04.2025. Company has 51% shareholding in the LLP. LLP will have manufacturing unit in SIDCUL, Haridwar. LLP will manufacture PCB card to be used in ceiling fan and other electronic products. However, up to 30th Sept, operations of said LLP have not been started, therefore, there is no change in the financial results of standalone and consolidated for the period as there are no figures for consolidation.
5. The figures for the quarter ended on 30th September'2025 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'2025 and the published unaudited quarterly figures up to quarter ended on 30th June 2025, of the previous reported period, which was subject to limited review.
6. List of Entities included in the Consolidated Statements:
 - A. Wonder Electricals Limited: Holding Company
 - B. Integrated Motion and Control LLP: 51% Indian Subsidiary LLP



7. 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: - 12.11.2025





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 Half 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 and half year ended on September 30, 2025 (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 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, 2025 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:- 25097767BMNWFE3843

Place: New Delhi

Date: 12.11.2025



TANUJ GARG & ASSOCIATES
CHARTERED ACCOUNTANTS

CM - 06A, Near Parthia Chowk, Sector- 122, Noida,
Gautam Buddha Nagar, U.P. - 201301, INDIA

Independent Auditor's Review Report on the Quarterly and Half Year to
Date Unaudited Consolidated 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 consolidated financial results of **M/s Wonder Electricals Limited** (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended on 30 September 2025 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of the following entities:

Name of Entity	Relationship
Wonder Electricals Limited	Holding Company
Integrated Motion and Control LLP	Subsidiary LLP (51% Holding)

Based on our review conducted and procedures performed as stated above, 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The Statement includes the half yearly financial result of 1 (one) Subsidiary which has not been reviewed, whose financial result reflect total asset of Rs. 39.76 Lakh as at 30th September 2025, total revenues (before consolidation adjustments) of Rs. Nil total net (Profit) after tax (before consolidation adjustments) as NIL and total comprehensive Profit (before consolidation adjustments) as NIL, for the half year ended 30 September 2025 respectively and net cash flows amounting to Rs. 0.36 Lakhs for the half year ended 30th September 2025. These financial information/ results and other financial information have not been reviewed by its auditors but have been prepared by the management of the Holding Company, and our conclusion on the statement to the extent they have been derived from such financial information/ results is based solely on such statements prepared by the management.



Our report on the Statement is not modified in respect of this matter, as in our opinion and according to the information and explanations given to us by the management, this financial information is not material to the group as per regulation 33(8) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

For **Tanuj Garg & Associates**

Chartered Accountants

(Registration No. 013843C)



CA Shailendra Singh Bhadauria

Partner

(Membership No. 097767)

UDIN:- 25097767BMNWFE3843

Place: New Delhi

Date: 12.11.2025