

Date: 12-08-2025

BY E- FILING

**BSE Limited**  
**Corporate Relations Department**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400 001

**Ref: - Wardwizard Foods and Beverages Limited**  
**Script Code: 539132**

**Sub: Outcome of Board Meeting of Wardwizard Foods and Beverages Limited ("the Company") held on Tuesday, 12<sup>th</sup> August, 2025 under Regulation 30 read with Schedule III, Reg 33 and all other applicable Regulations, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.**

Dear Sir/Madam,

With reference to the above, we wish to inform the Exchanges that the Board of Directors of the Company at their meeting held today i.e **Tuesday, 12<sup>th</sup> August, 2025** has transacted and approved the following matters, inter alia:

1. The Un-audited Financial Results (Standalone) of the Company for the First Quarter and Three months ended 30th June, 2025, of the Current Financial Year 2025-26 as recommended by the Audit Committee along with Limited Review Report of the Statutory Auditors of the Company, M/S. Mahesh Udhwani & Associates, Chartered Accountants, Vadodara.

A copy of the said Un-audited Financial Results (Standalone) containing disclosures required under Regulation 30, 33 and other provisions of the Listing Regulations as applicable along with the Limited Review Report by the Statutory Auditor of the company is enclosed

The aforesaid Outcome of the Board meeting held today is also being made available on the Company's website at [www.wardwizardfoods.com](http://www.wardwizardfoods.com).

The meeting of Board of Directors was commenced at 7:00 PM (IST) & concluded at 09:00 PM (IST).

Kindly take a note of the same and bring the same to the notice of investors and members.

Thanking you,  
**For Wardwizard Foods and Beverages Limited**

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**Bhoomi Talati**  
**Company Secretary & Compliance Officer**

**Encl: As above**



Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of **WARDWIZARD FOODS AND BEVERAGES LIMITED (Formerly Known as Vegetable Products Limited)** Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to

The Board of Directors

**WARDWIZARD FOODS AND BEVERAGES LIMITED**

**(Formerly Known as Vegetable Products Limited)**

We have reviewed the accompanying statement of unaudited financial results of **WARDWIZARD FOODS AND BEVERAGES LIMITED (Formerly Known as Vegetable Products Limited)** for the quarter ended June 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

#### **Basis for Qualified Conclusion**

The financial statements include outstanding advances amounting to ₹760 lakhs and certain trade receivables, in respect of which there has been non-ascertainment and non-provisioning. In our view, the Company should recognize a provision or expected credit loss against these balances. However, the management believes that these amounts are recoverable and, accordingly, no provision has been made in the financial statements.



### Qualified Conclusion

Based on our review conducted and procedures performed as stated above, except for the effects of the matter described in 'Basis for Qualified Conclusion' paragraph above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards i.e. "Ind AS" prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies 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.

### Other Matter

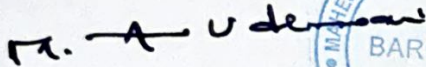
We have not considered the Internal Audit Report in our review, as the same was not made available to us.

In case of Swapnatari Finserve Limited, the account reflects a closing balance of ₹118.99 lakhs, which is in the nature of Loans. However, the interest expense pertaining to this balance has not been booked for the quarter.

**For Mahesh Udhwani & Associates**

Chartered Accountants

Firm Registration No.:129738W

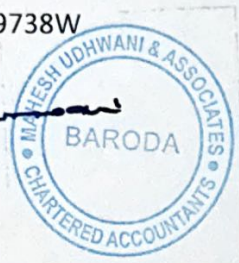


**Mahesh Udhwani**

**Partner**

Membership No.:047328

UDIN: 25047328BMHYCG7343



Place: Vadodara

Date: August 12, 2025

**WARDWIZARD FOODS AND BEVERAGES LIMITED**

CIN: L15100WB1953PLC021090

Registered Office: Old Nimta Road, Nandan Nagar, Belghoria, Kolkata West Bengal- 700083

Corp. Office: 418, GIDC Estate, POR, Ramangamdi, Vadodara- 391243





E-Mail ID: compliance@wardwizardfoods.com, Website: www.wardwizardfoods.com

**Statement of Unaudited Financial Result for the quarter ended 30th June, 2025**

(Rupees in Lakhs)

	Particulars	Quarter ended			Year ended
		30th June, 2025	31st March, 2025	30th June, 2024	31st March 2025
		Unaudited	Audited	Unaudited	Audited
I	Revenue From Operations	1,319.79	3914.08	72.27	9,277.90
II	Other Income	15.60	6.00	54.03	112.48
III	<b>Total Income (I+II)</b>	<b>1,335.39</b>	<b>3,920.09</b>	<b>126.30</b>	<b>9,390.38</b>
IV	<b>EXPENSES</b>				
	Cost of materials consumed	137.44	(76.18)	72.15	143.08
	Purchases of Stock-in-Trade	931.75	3,272.21	36.83	8,296.42
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(1.11)	25.17	27.54	77.92
	Employee benefits expense	52.75	57.15	193.32	472.87
	Finance costs	88.45	87.97	4.56	331.59
	Depreciation and amortization expense	118.12	154.52	153.96	600.78
	Power & Fuel	10.45	0.16	9.64	12.50
	Other expenses	167.46	372.05	82.89	841.37
	<b>Total expenses (IV)</b>	<b>1,505.31</b>	<b>3,893.05</b>	<b>580.87</b>	<b>10,776.52</b>
V	Profit/(loss) before exceptional items and tax (III- IV)	(169.91)	27.04	(454.58)	(1,386.15)
VI	Exceptional Items	-	-	-	-
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>(169.91)</b>	<b>27.04</b>	<b>(454.58)</b>	<b>(1,386.15)</b>
VIII	Tax expense:				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	(0.41)	(40.70)	10.52	(17.51)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(169.51)	67.74	(465.10)	(1,368.64)
X	Profit/(loss) from discontinued operations	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-
	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-
XII	Profit/(loss) for the period (IX+XII)	(169.51)	67.74	(465.10)	(1,368.64)
XIII	Other Comprehensive Income	-	1.17	(1.53)	14.19
XIV	A (i) Items that will not be reclassified to profit or loss	1.84	2.59	(1.53)	15.61
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(1.42)	-	(1.42)
	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	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(167.66)	68.92	(463.57)	(1,354.44)
	Paid up Equity Share Capital (No of Shares)	2,571.40	2,571.40	2,571.40	2,571.40
	Face Value	1.00	1.00	1.00	1.00
	other equity ( Reserves excluding Revaluation Reserves)	-	-	-	5,453.07
XVI	Earnings per equity share (for continuing operation):( in Rs.)				
	(1) Basic	(0.07)	0.03	(0.18)	0.53
	(2) Diluted	(0.07)	0.03	(0.18)	(0.53)
XVII	Earnings per equity share (for discontinued operation):				
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
XVIII	Earnings per equity share(for discontinued & continuing operations)				
	(1) Basic	(0.07)	0.03	(0.18)	(0.53)
	(2) Diluted	(0.07)	0.03	(0.18)	(0.53)



<b>Note:</b>	
1	The Statement of unaudited Financial Result for the Quarter ended 30 June 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12.08.2025
2	These unaudited Financial results have been prepared in accordance with the Indian Accounting Standard (Ind-AS) prescribed under Section 133 of the Company Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3	The previous period figures have been regrouped/reclassified wherever required to conform to the current year's presentation.
4	The Figure of the quarter ended 31-03-2025 are arrived at as the difference between audited figures in respect of full Financial year and unaudited published figures up to nine months of the relevant financial year.
5	No investor complaints remain pending at the quarter ended on 30 June, 2025.
6	The Company has given the advance of ₹760 lakhs and, based on its evaluation of the recoverability of the amount, is of the opinion that provisioning or recognition of expected credit loss is not required. Accordingly, no provision has been made in the financial statements.
7	In accordance with Ind AS 108, "Operating Segments", the company has reported the "segment information" in the financial results.
8	The above financial results are also available on the Company's website <a href="http://www.warwizardfoods.com">www.warwizardfoods.com</a> and BSE Limited's website <a href="http://www.bseindia.com">www.bseindia.com</a>
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 30%;"> <p>Place:Vadodara</p> <p>Date: 12.08.2025</p> </div> <div style="width: 35%; text-align: center;">  </div> <div style="width: 30%;"> <p><b>FOR AND ON BEHALF OF BOARD</b>  <b>WARDWIZARD FOODS AND BEVERAGES LIMITED</b></p> <div style="display: flex; justify-content: space-around; align-items: flex-start;"> <div style="text-align: center;">   Sheetal Mandar Bhalerao  Managing Director  DIN:06453413 </div> <div style="text-align: center;">   Sejal Varia  Chief Financial Officer  PAN: AJRPV6388C </div> <div style="text-align: center;">   Tejas Mehta  Group CFO  PAN: AJBPM9479P </div> </div> </div> </div>	

**WARDWIZARD FOODS AND BEVERAGES LIMITED**

CIN: L15100WB1953PLC021090

Registered Office: Old Nimta Road, Nandan Nagar, Belghoria Kolkata Kolkata WB 700083

Corp. Office: 418, GIDC Estate, POR, Ramangamdi, Vadodara- 391243

E-Mail ID: [compliance@wardwizardfoods.com](mailto:compliance@wardwizardfoods.com), Website: [www.wardwizardfoods.com](http://www.wardwizardfoods.com)

Unaudited Segment Information for the Quarter and year ended on 30th June 2025

(Rupees in Lakhs)

Particulars	Quarter Ended			Year Ended
	30th June, 2025	31st March, 2025	30th June, 2024	31st March, 2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1. Segment Revenue (net sale/Income from each segment should be disclosed under this head)				
(a) Segment – A- Sale of RTE,Frozen,Sauces & Mayo	71.02	88.38	23.84	227.46
(b) Segment – B- Food Commodities	943.76	3503.71	-	8728.45
(c) Segment – C Services	305.01	321.99	-	321.99
(d) Unallocated	-	-	-	-
<b>Total</b>	<b>1319.79</b>	<b>3914.08</b>	<b>23.84</b>	<b>9277.90</b>
Less: Inter Segment Revenue				-
<b>Net sales/Income From Operations</b>	<b>1319.79</b>	<b>3914.08</b>	<b>23.84</b>	<b>9277.90</b>
2. Segment Results (Profit)(+)/ Loss (-) before tax from Each segment) #				-
(a) Segment – A- Sale of RTE,Frozen,Sauces & Mayo	-184.54	-430.12	-454.58	-2087.88
(b) Segment – B- Food Commodities	13.11	232.22	-	476.79
(c) Segment – C Services	170.81	181.69	-	181.69
(d) Unallocated	-169.29	43.26	-	43.26
<b>Total</b>	<b>-169.91</b>	<b>27.05</b>	<b>-454.58</b>	<b>-1386.15</b>
<b>Total Profit Before Tax</b>	<b>-169.91</b>	<b>27.05</b>	<b>-454.58</b>	<b>-1386.15</b>
3. Capital Employed (Segment assets)				-
(a) Segment – A- Sale of RTE,Frozen,Sauces & Mayo	9,971.38	11,265.20	12,193.31	11,265.20
(b) Segment – B- Food Commodities	1062.19	1555.09	-	1555.09
(c) Segment – C Services	21.91	197.13	-	197.13
(d) Unallocated	910.43	604.78	311.40	604.78
<b>Total</b>	<b>11965.91</b>	<b>13622.20</b>	<b>12504.71</b>	<b>13622.20</b>
4. Capital Employed (Segment Liabilities)				-
Mayo	3921.91	4042.46	5,415.06	4042.46
(b) Segment – B- Food Commodities	185.78	1555.26	-	1555.26
(c) Segment – C Services	-	-	-	-
(d) Unallocated	-	-	-	-
<b>Total</b>	<b>4107.68</b>	<b>5597.72</b>	<b>5415.06</b>	<b>5597.72</b>

**Notes:**

a) Segment Revenue, Results, Assets and Liabilities represent amounts identifiable to each of the segments. "Unallocable expense" mainly includes expenses on common services not directly identifiable to individual segment, corporate expenses etc.

b) Segment Assets and Segment Liabilities are as at 30 th June 2025 ,31st March 2025, 30 th June 2024, Unallocable corporate assets, unallocable corporate liabilities mainly

FOR AND ON BEHALF OF BOARD

WARDWIZARD FOODS AND BEVERAGES LIMITED



*Sheetal*  
Sheetal Mandar  
Bhalerao

*Sejal*  
Sejal Varia

*Tejas*  
Tejas Mehta

Managing Director  
DIN:06453413

Chief Financial  
Officer  
PAN: AJRPV6388C

Group CFO  
PAN: AJBPM9479P

Place: Vadodara  
Date: 12.08.2025