

Date: 29-05-2025

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 Thursday, 29th May, 2025 under Regulation 30 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 **Thursday, 29th May, 2025** has transacted and approved the following matters, inter alia:

1. **The Standalone Audited Financial Result for the Fourth quarter and Financial Year ended 31st March, 2025.**

In this connection, we are enclosing herewith the following:

- The Standalone Audited Financial Result for the Fourth quarter and Financial Year ended 31st March, 2025.
 - Independent Auditors' (M/s. Mahesh Udhvani & Associates, Vadodara) Report on the above Standalone Financial Results as at 31st March, 2025.
 - Declaration duly signed by the Chief Financial Officer of the Company stating that the Statutory Auditors of the Company issued an Audit Report with an unmodified opinion on the Standalone Audited Financial Results of the Company for the fourth quarter and financial year ended 31st March, 2025 is attached for your ready reference.
2. Appointment of M/s. Upadhyay & Company LLP, Chartered Accountant (Registration No: AAJ-6356) as Internal Auditors of the Company for the Financial Year 2025-2026 in terms of Section 138 of The Companies Act, 2013 read with Rule 13 of The Companies (Accounts) Rules, 2014 on recommendation of Audit Committee for undertaking the Internal Audit of the Company for Financial Year 2025-26.

Details with respect to Regulation 30 read with Para A (7) of Part A of Schedule III of the Listing Regulations vide its Master Circular No SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 is enclosed provided in **Annexure – A**.

3. Appointment of M/s. Jatin Mangroliya & Associates, Cost and Management Accountants (Registration No: 004973) as Cost Auditors of the Company for the Financial Year 2025-2026 in terms of Section 148 of The Companies Act, 2013 and Companies (Cost Records and Audit) Rules, 2014 on recommendation of Audit Committee for undertaking the Cost Audit of the Company for Financial Year 2025-26.

Details with respect to Regulation 30 read with Para A(7) of Part A of Schedule III of the Listing Regulations vide its Master Circular No SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 is enclosed provided in **Annexure – B**

The aforesaid Outcome of the Board meeting held today is also being made available on the Company's website at www.wardwizardfoods.com.

The meeting of Board of Directors was commenced at 09:20 PM (IST) & concluded at 10:40 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

**BHOOMI
K TALATI**

Digitally signed by BHOOMI K TALATI
DN: c=IN, postalCode=390007, st=GUJARAT,
street=D7 SHANTI PARK SOCIETY VADRA
ROADVADODARABESIDE TRIBHOVAN PARK
390007, l=VADODARA, o=Personal, title=2175,
serialNumber=75a23bc074000891009453346
bf03b6ff0c6846c0d6676a023087c0209a5,
pseudonym=e2864d9f5e6653692d65b7770d8
3ba1,
2.5.4.20=94c571fba49c2d5968117d5e3cc467a
4a283fd397635feab8ccbacbb691654c,
email=CSBHOOMITALATI@GMAIL.COM,
cn=BHOOMI K TALATI
Date: 2025.05.29 22:56:32 +05'30'

Bhoomi Talati
Company Secretary & Compliance Officer

Encl: As above.

Annexure- A

Details with respect to Regulation 30 read with Para A (7) of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, as per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024

Appointment of M/s. Upadhyay & Company LLP., Chartered Accountants, as Internal Auditor of the Company:

Particulars	Details
Name of the Internal Auditor	M/s. Upadhyay & Company LLP, Chartered Accountants (Registration No: AAJ-6356)
Reason for Change viz appointment, re-appointment, Resignation, removal, death or otherwise;	Appointment of Internal auditor to comply with the provisions of Section 138 of The Companies Act, 2013 read with Rule 13 of The Companies (Accounts) Rules, 2014
Date of Appointment/re-appointment/cessation (as applicable) & terms of appointment /(re-appointment);	With effect from 29 th May, 2025 to conduct the Internal Audit for the Financial Year 2025-26
Brief Profile (In case of Appointment)	Upadhyay & Company is one of the fastest growing Chartered Accountancy firm in western India having PAN-India experience. Upadhyay & Company provides wide range of services such as: Audit and Assurance, Tax Advisory, Tax Due Diligence, GST Compliance, Indirect Tax Advisory, Company Formation, Business Advisory, Legal Compliance, and Regulatory Advisory.
Disclosure of relationship between Directors (In case of Appointment of Director)	Not Applicable

Annexure- B

Details with respect to Regulation 30 read with Schedule III of the Listing Regulations, Master Circular No SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024

Appointment M/s. Jatin Mangroliya & Associates; Cost and Management Accountants as Cost Auditor of the Company:

Particulars	Details
Name of Cost Auditor	M/s. Jatin Mangroliya & Associates Cost and Management Accountants (Registration No: 004973)
Reason for Change viz appointment, re-appointment, Resignation, removal, death or otherwise	Appointment to comply with the provisions of the Section 148 of the Companies Act, 2013 and Companies (Cost Records and Audit) Rules, 2014
Date of Appointment/Re-appointment/cessation (as applicable) & Terms of Appointment/re-appointment	With effect from 29 th May, 2025 to conduct the Cost Audit for the Financial Year 2025-26
Brief Profile	M/s. Jatin Mangroliya & Associates, Cost and Management Accountants (Registration No: 004973) is dedicated Financial management and accounting Professional firm with more than 13 years of demonstrated experience with proven skills in Costing and monthly information system best practices and team leadership. The Team is Committed to introducing changes to achieve continuous improvement and successfully influencing process driven operational excellence. Proficient in all aspects of core costing activities with expertise in financial statement preparation and analysis, operational management, budgeting, forecasting, management reporting and costing.
Disclosure of relationship between Directors (in case of appointment of a Director)	Not Applicable



MAHESH UDHWANI & ASSOCIATES

CHARTERED ACCOUNTANTS

3rd Floor, Satyam Building,
Opp. Old Vuda Office, Fatehgunj,
Vadodara - 390 002, Gujarat, India
M.: +91 8758756360

Website : www.maheshudhwani.com

Independent Auditors' Report on Audited Quarterly Financial Results & Year to Date Audited Financial Results of WARDWIZARD FOODS AND BEVERAGES LIMITED Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF
WARDWIZARD FOODS AND BEVERAGES LIMITED**

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date Financial Results of **WARDWIZARD FOODS AND BEVERAGES LIMITED** ("the company"), for the quarter and year ended 31st March 2025 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these Financial statement:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter and year ended 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of



Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The statement has been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the statement that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the statement made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

The figures for the Current Quarter ended March 31,2025 and quarter ended March 31,2024 are the balancing figures between the audited figures for the year ended March 31,2025 and March 31,2024 , respectively and published figures for the nine months ended December 31,2024 and December 31,2023,respectively , which were subjected to limited review.

For Mahesh Udhwani & Associates
Chartered Accountants
FRN :129738W

M. A. Udhwani



Mahesh Udhwani
Partner
M.No.047328
UDIN: 25047328BMHXXA3698
Place: Vadodara
Date :29/05/2025



Wardwizard Foods and Beverages Limited

CIN: L15100WB1953PLC021090

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

Corporate Office: 418, GIDC Estate, POR, Ramangamdi, Vadodara- 391243

Email ID: compliance@wardwizardfoods.com/ Website: www.wardwizardfoods.com/ Mob: +91 6355426350

Audited Statement of Financial Results for the Quarter and year ended 31st March, 2025

Rs. In Lacs

	Particulars	Quarter ended			Year ended	
		31st March, 2025 (Audited)	31st December, 2024 (Unaudited)	31st March, 2024 (Audited)	31st March, 2025 (Audited)	31st March, 2024 (Audited)
I	Revenue from operations	3914.08	4875.71	271.99	9277.90	1671.14
II	Other Income	6.00	9.51	209.12	112.48	297.72
III	Total Income (I+II)	3920.09	4885.22	481.11	9390.38	1968.86
IV	Expenses					
	Cost of materials consumed	-76.18	63.35	249.59	143.08	1728.80
	Purchases of stock-in-trade	3272.21	4604.94	119.73	8296.42	197.59
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	25.17	38.38	14.95	77.92	14.79
	Employee benefits expense	57.15	66.27	260.64	472.87	989.67
	Finance costs	87.97	85.21	75.14	331.59	344.90
	Depreciation and amortization expense	154.52	144.31	167.64	600.78	525.95
	Power & Fuel	0.16	0.67	6.48	12.50	41.54
	Other expenses	372.05	243.41	667.68	841.37	1,348.90
	Total expenses (IV)	3893.05	5246.55	1561.86	10776.52	5192.14
V	Profit/(loss) before exceptional items and extraordinary Items and tax (III- IV)	27.04	-361.33	-1080.75	-1386.15	-3223.28
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) before extraordinary Items/Prior Period Items and tax (V-VI)	27.04	-361.33	-1080.75	-1386.15	-3223.28
VIII	Extraordinary items/Prior Period Items	0.00	0.00	0.00	0.00	0.00
IX	Profit before tax (VII + VIII)	27.04	-361.33	-1080.75	-1386.15	-3223.28
X	Tax expense:					
	(1) Current tax					
	(2) Deferred tax	-40.70	10.32	37.52	-17.51	81.23
XI	Profit (Loss) for the period from continuing operations (IX-X)	67.74	-371.65	-1118.27	-1368.64	-3304.51
XII	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XIII	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV	Profit/(loss) for the period (XI+XIV)	67.74	-371.65	-1118.26	-1368.64	-3304.51
	Other Comprehensive Income/(loss)					
	A (i) Items that will not be reclassified to profit or loss	2.59	3.00	14.69	15.61	11.77
	(ii) Income tax (expense)/credit relating to items that will not be reclassified to profit or loss	-1.42	0.00	0.00	-1.42	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax (expense)/credit relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
XVI	Total Other Comprehensive Income/(loss)	1.17	3.00	14.69	14.19	11.77
XVII	Total Comprehensive Income for the period comprising Profit (Loss) and Other comprehensive Income for the period (XV +XVI)	68.92	-368.64	-1103.58	-1354.44	-3292.75



Sheetal



CM

	Paid up Equity Share Capital (No of Shares) (Face Value: Rs. 1/- each)	2571.40	2571.40	2571.40	2571.40	2571.40
	Other equity (Reserves excluding Revaluation Reserves)	0.00	0.00	0.00	5453.07	6807.52
XVIII	Earnings per equity share (for continuing operation):-In Rupees					
	(1) Basic	0.03	0.14	0.43	0.53	1.28
	(2) Diluted	0.03	-0.14	-0.43	-0.53	-1.28
XIX	Earnings per equity share (for discontinued operation):-In Rupees					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00
XX	Earnings per equity share(for discontinued & continuing operations)-In Rupees					
	(1) Basic	0.03	-0.14	-0.43	-0.53	-1.28
	(2) Diluted	0.03	-0.14	-0.43	-0.53	-1.28

Notes:	
1	The Statement of audited Financial Results for the Quarter and year ended 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 29/05/2025
2	These audited financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Company Act, 2013. read with the companies (Indian Accounting Standards) Rules , 2015 as amended from time to time and the provisions of the Companies Act, 2013.
3	The figures for the Current Quarter ended March 31,2025 and quarter ended March 31,2024 are the balancing figures between the audited figures for the year ended March 31,2025 and March 31,2024 , respectively and unaudited published figures for the nine months ended December 31,2024 and December 31,2023,respectively , which were subjected to limited review.
4	in accordance with ind AS 108, "Operating Segments", the Company has reported the "segment information" in the financial results.
5	No investor complaints remain pending at the quarter ended on March 31, 2025.
6	The Company is actively in process of exploring International market.
7	The previous period figures have been regrouped/reclassified wherever required to conform to the current year's presentation.
8	The above financial results are also available on the Company's website www.wardwizardfoods.com and BSE Limited's website www.bseindia.com

Place: Vadodara	FOR AND ON BEHALF OF BOARD		
Date: 29.05.2025	WARDWIZARD FOODS AND BEVERAGES LIMITED		
			
	Sheetal Mandar Bhalerao	Sejal Varia	Tejas Mehta
	Managing Director	Chief Financial Officer	Group CFO
	DIN: 06453413	PAN: AJRPV6388C	PAN:AJBPM9479P





Wardwizard Foods and Beverages Limited

CIN: L15100WB1953PLC021090

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Audited Statement of Assets and Liabilities as on 31st March, 2025

Assets and Liabilities	Rs. In Lacs	
	As at 31st March, 2025	As at 31st March, 2024
	Audited	Audited
ASSETS		
Non-current assets		
(a) Property, plant and equipment	6461.86	6,888.25
(b) Capital work-in-progress	496.21	449.60
(c) Other intangible assets	1629.58	2000.40
(d) Investments in subsidiary, joint ventures and associate	0.00	0.00
(e) Non-current Financial Assets		
(i) Non-current Investments	54.01	244.20
(iii) Other Non-current financial assets	34.62	79.76
(iii) Loans	0.00	0.00
(f) Goodwill	38.98	38.98
(g) Deferred tax assets (net)	0.00	0.00
(i) Other non-current assets	0.00	194.51
Total non-current assets	8915.25	9913.22
Current Assets		
(a) Inventories	254.92	151.80
(b) Current financial assets	0.00	0.00
(i) Trade receivables	2506.79	729.73
(ii) Cash and cash equivalents	64.58	92.59
(iii) Bank Balance other than cash and cash equivalents	0.00	0.00
(iv) Current Loans & Advances	420.58	1008.99
(v) Other current financial assets	110.66	21.44
(c) Current tax assets (net)	18.85	19.68
(d) Other current Non financial assets	1330.57	1700.80
Total Current assets	4706.95	3725.02
Total Assets	13622.20	13638.24
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share Capital	2571.40	2571.40
(b) Other equity	5453.07	6807.52
Total Equity	8024.47	9378.92
LIABILITIES		
Non-current liabilities		
(a) Non-current financial liabilities		
(i) Borrowings *	3115.82	2,630.13
(ii) Trade Payables	0.00	0.00
(iii) Lease Liability	70.34	114.25
(b) Provisions	12.59	17.94
(C) Deferred tax liabilities (net)	108.02	124.11
Total non-current liabilities	3312.77	2886.41
Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings	20.20	0.00
(ii) Lease Liability	32.73	51.13
(iii) Trade paybles	2104.50	1142.92
(iv) Other current financial liabilities	0.16	1.63
(b) Other current liabilities	64.75	47.68
(c) Provisions	62.61	129.55
(d) Current tax liabilities (Net)	0.00	0.00
Total current liabilities	2284.95	1372.91
Total liabilities	5597.72	4259.32
Total Equity and Liabilities	13622.20	13638.24

Place: Vadodara
Date: 29.05.2025

FOR AND ON BEHALF OF BOARD
WARDWIZARD FOODS AND BEVERAGES LIMITED

Sheetal
Sheetal Mandar Bhalerao
Managing Director
DIN: 06453413

Sejal
Sejal Varia
Chief Financial Officer
PAN:AURPV6388C

Tejas
Tejas Mehta
Group CFO
PAN:AJBPM9479P



**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, Website: www.wardwizardfoods.com

(Rupees in Lakhs)

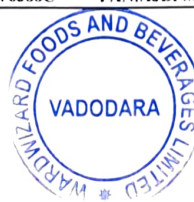
Audited Cash flow Statement for the year ended 31st March, 2025

Particulars	31st March 2025	31st March 2024
	(Audited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before Tax	(1,386.15)	(3,223.28)
Adjustments for:		
Other Comprehensive	15.61	11.77
Interest Received	(104.43)	(291.36)
Depreciation	600.78	525.95
Interest Paid	316.24	330.52
Loss on Sale of Fixed assets	24.59	-
Loss on Fair Value change in	190.19	-
Expected Credit Loss	59.11	-
Fixed assets Written off	53.57	-
Interest on lease liability	13.57	-
CASH GENERATED BEFORE WORKING CAPITAL CHANGES	(216.91)	(2,646.41)
Adjustments for:		
Decrease/(Increase) in Non Current Loans & Advances	-	670.84
(Decrease)/Increase in Current Liabilities	17.08	14.63
Decrease/(Increase) In Non-Current Financial Asset	(5.35)	(29.23)
Decrease/(Increase) In Non-Current Investment	-	2.55
Decrease/(Increase) In Inventories	(103.11)	(36.53)
Decrease/(Increase) In Current Financial Asset	(142.26)	4.89
Decrease/(Increase) In Current Investment	-	2.18
Decrease/(Increase) In Trade Receivable	(1,783.14)	(183.25)
Decrease/(Increase) In Loans & Advances-Current	588.40	(260.12)
Decrease/(Increase) In Other Current Asset	370.23	230.83
Decrease/(Increase) In Other Non Current Asset	194.51	490.63
(Decrease)/Increase in Non-Current Liabilities	-	-
(Decrease)/Increase in Trade Payable	961.58	747.54
(Decrease)/Increase in Other Current Financial Liabilities	(1.47)	(2.70)
(Decrease)/Increase in Current Provisions	(66.94)	45.57
(Decrease)/Increase in Non Current Provisions	(5.36)	17.94
Deferred Tax	-	-
Current tax Assets/liabilities	0.83	(20.20)
CASH GENERATED FROM OPERATIONS	25.00	1,695.58
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES- (A)	(191.91)	(950.83)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(73.87)	(1,903.24)
Purchase of Intangibles	(1.13)	(193.80)
Work In Progress	(46.60)	(449.60)
Assets acquired through business takeover	-	-
Sale of property, plant and equipment	61.29	2.82
Interest Received	104.43	291.36
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B)	44.11	(2,252.45)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	485.69	(344.63)
Repayment of Long term lease	(51.46)	108.93
Proceeds from short term borrowings	20.20	(55.50)
Proceeds from Short term Lease	(18.40)	48.84
Repayment of long term borrowings	-	-
Interest paid	(316.24)	(330.52)
Issue of Convertible Equity Warrant	-	716.25
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES- (C)	119.79	143.37
Net Increase in Cash and Cash Equivalents (A+B+C)	(28.01)	(3,059.91)
Add: Cash and Cash Equivalents at the beginning of the year	92.59	3,152.50
Cash and Cash Equivalents at the end of the year	64.58	92.59

FOR AND ON BEHALF OF WARDWIZARD FOODS AND
BEVERAGES LIMITED

Place: Vadodara

Date: 22.03.2025

Sheetal Bhalerao
Managing Director
DIN: 06453413Sejal Varia
Chief Financial Officer
PAN: AJRPV6388CTejas Mehta
Group CFO
PAN: AJBPM9479P

**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, Website: www.wardwizardfoods.com

Audited Segment Information for the Quarter and year ended on 31st March, 2025

Particulars	Quarter Ended			Year Ended	
	31st March, 2025	31st December, 2024	31st March, 2024	31st March, 2025	31st March, 2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(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	88.38	37.27	271.99	227.46	1671.14
(b) Segment – B- Food Commodities	3503.71	4838.45	-	8728.45	-
(c) Segment – C- Services	321.99	-	-	321.99	-
(d) Unallocated	-	-	-	-	-
Total	3914.08	4875.71	271.99	9277.90	1,671.14
Less: Inter Segment Revenue					
Net sales/Income From Operations	3914.08	4875.71	271.99	9277.90	1671.14
2. Segment Results (Profit)(+)/ Loss (-) before tax from Each segment)##					
(a) Segment – A- Sale of RTE,Frozen,Sauces & Mayo	-430.12	-600.12	-1080.75	-2087.88	-3223.28
(b) Segment – B- Food Commodities	232.22	238.79	-	476.79	-
(c) Segment – C- Services	181.69	-	-	181.69	-
(d) Unallocated	43.26	0	-	43.26	-
Total	27.05	-361.33	-1080.75	-1386.15	-3223.28
Total Profit Before Tax	27.05	-361.33	-1080.75	-1386.15	-3223.28
3. Capital Employed (Segment assets)					
(a) Segment – A- Sale of RTE,Frozen,Sauces & Mayo	11,265.20	12192.59	13638.24	11,265.20	13638.24
(b) Segment – B- Food Commodities	1555.09	2618.65	-	1555.09	-
(c) Segment – C- Services	197.13	0	-	197.13	-
(d) Unallocated	604.78	-	-	604.78	-
Total	13622.20	14811.24	13,638.24	13622.20	13638.24
4. Capital Employed (Segment Liabilities)					
(a) Segment – A- Sale of RTE,Frozen,Sauces & Mayo	4042.46	1130.43	4,259.32	4042.46	4259.32
(b) Segment – B- Food Commodities	1555.26	2557.61	-	1555.26	-
(c) Segment – C- Services	-	-	-	-	-
(d) Unallocated	-	-	-	-	-
Total	5597.72	3688.04	4,259.32	5597.72	4259.32

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 March 31, 2025, December 31, 2024, , March 31, 2024. Unallocable corporate assets, unallocable corporate liabilities mainly represents, cash and bank balances, and tax assets/liabilities.

**FOR AND ON BEHALF OF WARDWIZARD FOODS AND
BEVERAGES LIMITED**Place: Vadodara
Date: 29.05.2025Sheetal Bhalerao
Managing Director
DIN: 06453413Sejal Varia
Chief Financial Officer
PAN: AJRPV6388CTejas Mehta
Group CFO
PAN: AJBPM9479P

Ref: WFBL/BSE/CFO DECLARATION/MAY-2025

Date: 29.05.2025

To,
Department of Corporate Services,
BSE Ltd.,
Ground Floor, P.J Towers,
Dalal Street, Fort,
Mumbai – 4000 001.

Ref: Wardwizard Foods and Beverages Limited
Scrip Code: 539132

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("LODR")

Dear Sir/Madam,

I, Sejal Varia, Chief Financial Officer of Wardwizard Foods and Beverages hereby declare that Statutory Auditor of the Company M/s. Mahesh Udhvani & Associates, Chartered Accountants (Firm Registration Number: 129738W) have issued the Audit report with unmodified opinion on Standalone Audited Financial Result of the Company for the quarter and year ended 31st March, 2025

This declaration is submitted in compliance with Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

Kindly take the same on record.

Thanking you,

For Wardwizard Foods and Beverages Limited


Sejal Varia
Chief Financial Officer



CIN: L15100WB1953PLC021090

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

Corporate Office: 418, GIDC POR Internal Road, Ramangamdi Industrial Area, Vadodara-391243, Gujarat

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