

Date: 12-11-2025

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 Wednesday, 12th November, 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 **Wednesday, 12th November, 2025** has transacted and approved the following matters, inter alia:

1. The Un-audited Financial Results (Standalone) of the Company for the Second quarter and Half year ended 30th September, 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 Udhvani & 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.

The meeting of Board of Directors was commenced at 4:00 PM (IST) & concluded at 05:00 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


Bhoomi Talati
Company Secretary & Compliance Officer



Encl: As above

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

Email ID: compliance@wardwizardfoods.com | Website: www.wardwizardfoods.com | Compliance No: + 91 6355426350 | Toll Free No: 1800 203 2411

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of WARDWIZARD FOODS AND BEVERAGES LIMITED for quarter and half year ended September 30, 2025 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

We have reviewed the accompanying statement of unaudited financial results of **WARDWIZARD FOODS AND BEVERAGES LIMITED** (the "Company") for the quarter ended September 30, 2025 and half year ended 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 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 for Quarter-2 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

M. A. Udhwani



Mahesh Udhwani

Partner

Membership No.:047328

UDIN: 25047328BMH4LH9898

Place: Vadodara

Date: November 12, 2025



WARDWIZARD FOODS AND BEVERAGES LIMITED

CIN: L15100WB1953PLC021090

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

Corp. Office: 418, GIDC Estate, P.O.R, Ramangamdi, Vadodara 391243

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

Statement of Unaudited Financial Result for the quarter and half year ended 30th September 2025

(Rs. in Lakhs)

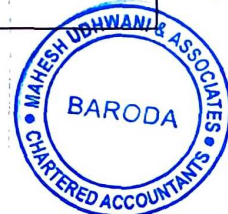
	Particulars	Quarter ended			Half year ended		Year Ended
		30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	6,743.50	1,319.79	415.84	8,063.29	488.11	9,277.90
II	Other Income	29.67	15.60	42.93	45.27	96.96	112.48
III	Total Income (I+II)	6,773.17	1,335.39	458.77	8,108.57	585.07	9,390.38
IV	EXPENSES						
	Cost of materials consumed	62.98	137.44	464.27	199.89	536.42	143.08
	Purchases of Stock in Trade	6,303.86	931.75	1.93	7,235.61	38.76	8,296.42
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	4.10	(1.11)	(13.16)	3.51	14.37	77.92
	Employee benefits expense	39.29	52.75	156.14	92.04	349.46	472.87
	Finance costs	87.95	88.45	153.85	176.40	158.41	331.59
	Depreciation and amortization expense	118.49	118.12	147.99	236.61	301.95	600.78
	Power & Fuel	8.52	10.45	2.02	18.96	11.66	12.50
	Other expenses	87.85	167.46	143.00	255.31	225.89	841.37
	Total expenses (IV)	6,713.03	1,505.31	1,056.05	8,218.33	1,636.92	10,776.52
V	Profit/(loss) before exceptional items and tax (I-IV)	60.14	(169.92)	(597.28)	(109.77)	(1,051.85)	(1,386.15)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	60.14	(169.92)	(597.28)	(109.77)	(1,051.85)	(1,386.15)
VIII	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	(1.80)	(0.41)	2.36	(2.21)	12.88	(17.51)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	58.34	(169.51)	(599.64)	(111.17)	(1,064.73)	(1,368.64)
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	58.34	(169.51)	(599.64)	(111.17)	(1,064.73)	(1,368.64)
XIV	Other Comprehensive Income	3.29	1.84	8.49	5.14	10.02	14.19
	A (i) Items that will not be reclassified to profit or loss	3.29	1.84	8.49	5.14	10.02	15.61
	(ii) Income tax (expense)/credit relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(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)	61.63	(167.66)	(591.15)	(106.03)	(1,054.71)	(1,354.44)
	Paid up Equity Share Capital (No of Shares)	2,571.40	2,571.40	2,571.40	2,571.40	2,571.40	2,571.40
	Face Value	1.00	1.00	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):						
	(1) Basic	0.02	(0.07)	(0.23)	(0.04)	(0.41)	(0.53)
	(2) Diluted	0.02	(0.07)	(0.23)	(0.04)	(0.41)	(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	0.02	(0.07)	(0.23)	(0.04)	(0.41)	(0.53)
	(2) Diluted	0.02	(0.07)	(0.23)	(0.04)	(0.41)	(0.53)

Note:

- The Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th November 2025.
- These 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.
- The previous period figures have been regrouped/reclassified wherever required to conform to the current year's presentation.
- In accordance with Ind As-108 on "Operating Segments", the company has reported the "segment information" in the financial results.
- There are no Investor complaints pending as on 30th September, 2025
- The above financial results are also available on the Company's website www.wardwizardfoods.com and BSE Limited's website www.bseindia.com

FOR AND ON BEHALF OF BOARD

WARDWIZARD FOODS AND BEVERAGES LIMITED

Snehal Mandar Bhalerao
Managing Director
DIN: 06453413Sejal Varia
Chief Financial Officer
PAN: AJRPV6388CPlace: Vadodara
Date: 12.11.2025



WARDWIZARD FOODS AND BEVERAGES LIMITED

CIN: L15100WB1953PLC021090

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Unaudited Statement of Assets and Liabilities as on 30-09-2025		
(Rs. in Lakhs)		
Standalone Statement of Assets and Liabilities	30th September 2025	31st March 2025
	Unaudited	Audited
A ASSEST		
1 Non-current assets		
(a) Property, plant and equipment	6,319.43	6,461.86
(b) Capital work-in -progress	496.21	496.21
(C) Goodwill	38.98	38.98
(c) other Intangible assets	1,719.67	1,829.56
(d) Intangible assets under development	-	-
(e) Investments in subsidiary, joint ventures and associate	-	-
(f) Non- current Financial Assets	-	-
(i) Non-current Investments	54.01	54.01
(ii) Non-current Trade receivables	-	-
(iii) Non-current Loans	-	-
(iv) Other Non-current financial assests	33.73	34.62
(g) Defferred tax assets (net)	-	-
(h) Other non-current assets	-	-
Total non-current assets	8,662.03	8,915.25
2 Current Assets		
(a) Inventories	154.64	254.92
(b) Current financial assets	-	-
(i) Current Investments	-	-
(ii) Trade receivables	6,585.07	2,506.79
(iii) Cash and cash equivalents	6.41	64.58
(iv) Bank Balance other than cash and cahs equivalents	-	-
(v) Current Loans & Advances	748.10	420.58
(vi) Other current financial assets	110.66	110.66
(c) Current tax assets (net)	42.65	18.85
(d) Other current Non financial assets	1,231.14	1,330.57
Total Current assets	8,878.67	4,706.95
Non-current assets classified as held for sale Regulatory deferral		
3 account debit balance and related deferred tax Assets	-	-
Total Assets	17,540.70	13,622.20



Sanjay
Sheetal



B	EQUITY AND LIABILITIES		
1	EQUITY		
	Equity attributable to owner of parent		
	(a) Equity share Capital	2,571.40	2,571.40
	(b) Other equity	5,352.06	5,453.07
	Total Equity attributable to owner of parent	7,923.46	8,024.47
	(c) Non controlling interest	-	-
	Total Equity	7,923.46	8,024.47
2	LIABILITIES		
	Non-current liabilities		
	(a) Non-current financial liabilities		
	(i) Borrowings	3,211.68	3,115.82
	(ii) Trade Payables	-	-
	(iii) Lease Liability	92.14	76.34
	(iv) Other non-current financial liabilities	-	-
	(b) Provisions	63.06	12.59
	(c) Deferred tax liabilities (net)	104.40	108.02
	(d) Deferred government grants	-	-
	(e) Other non-current liabilities	-	-
	Total non-current liabilities	3,471.28	3,312.77
3	Current liabilities		
	(a) Current Financial liabilities		
	(i) Borrowings	15.19	20.20
	(ii) Lease Liability	9.06	32.73
	(iii) Trade payables	5,925.74	2,104.50
	(iv) Other current financial liabilities	0.41	0.16
	(b) Other current liabilities	128.50	64.75
	(c) provisions	67.06	62.61
	(e) Current tax liabilities (Net)	-	-
	(f) Deferred government grants	-	-
	Total current liabilities	6,145.96	2,284.95
	Liabilities directly associated with assets in disposal group		
4	classified as held for sale	-	-
	Regulatory deferral account credit balance and related deferred		
5	tax liability	-	-
	Total liabilities	9,617.24	5,597.72
	Total Equity and Liabilities	17,540.70	13,622.20

FOR AND ON BEHALF OF BOARD
WARDWIZARD FOODS AND BEVERAGES LIMITED

Place: Vadodara
Date: 12.11.2025



Sheetal Mandar Bhalerao
Managing Director
DIN: 06453413

Sejal Varia
Chief Financial Officer
PAN: AJRPV6388C





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Unaudited Statement of Cash flow Statement for the half year ended 30th September 2025

Particulars	30th September 2025	30th September 2024	31st March 2025
	(Unaudited)	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit/(Loss) before Tax	(109.77)	(1,051.85)	(1,386.15)
Adjustments for:			
Other Comprehensive Income	5.14	10.02	15.61
Interest Received	(41.22)	(93.19)	(104.42)
Depreciation	236.61	301.95	600.78
Interest Paid	172.11	149.70	316.24
Loss on sale of Fixed Assets	7.08	-	24.59
Loss on Fair Value change in	-	-	190.19
Expected Credit Loss	89.57	-	59.11
Fixed Assets written off	-	-	53.57
Interest On Lease Liability	2.63	-	13.57
Deferred Tax Liability	-	-	-
CASH GENERATED BEFORE WORKING CAPITAL CHANGES	362.15	(683.37)	(216.91)
Adjustments for:			
Decrease/(Increase) in Non Current Provisions	-	-	-
Decrease/(Increase) in Non Current Financial Assets	0.89	-	(5.35)
Decrease/(Increase) in Other Non Current Assets	-	134.30	194.51
Decrease/(Increase) in Other Non Current Assets / Other Comprehensive Income	-	-	-
Decrease/(Increase) in Loans & Advances - Current	(327.52)	531.68	588.40
Decrease/(Increase) in Trade Receivable	(4,078.28)	(262.51)	(1,783.14)
Decrease/(Increase) in Inventories	100.28	12.49	(103.11)
(Decrease)/Increase in Trade Payables	3,821.24	137.41	961.58
(Decrease)/Increase in Current Liabilities	63.75	(7.41)	17.08
(Decrease)/Increase in Other Non Current Financial Liabilities	-	-	-
(Decrease)/Increase in Other Current Financial Liabilities	(0.25)	(0.87)	(1.47)
(Decrease)/Increase in Current Provisions	(4.45)	16.32	(66.94)
(Decrease)/Increase in Non Current Provisions	(50.47)	(3.52)	(5.36)
(Decrease)/Increase in Current Financial Assets	-	11.64	(142.26)
(Decrease)/Increase in Borrowings - Non Current	-	-	-
(Decrease)/Increase in Borrowings - Current	-	-	-
Decrease/(Increase) in Other Current Assets	99.43	(5.19)	370.23
Decrease/(Increase) in Current Non Financial Assets	-	-	-
Current Tax Assets / Liabilities	(23.80)	(3.17)	0.83
Deferred Tax Assets / Liabilities	-	-	-
Taxes Paid (net of refunds)	-	-	-
CASH GENERATED FROM OPERATIONS	(399.18)	561.17	25.00
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)	(37.03)	(122.20)	(191.91)
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	-	(50.38)	(73.87)
Purchase of Intangibles	-	-	(1.14)
WIP	-	(38.34)	(46.60)
Assets acquired through business takeover	-	-	-
Sale of property, Plant and Equipment	8.65	80.81	61.29
Maturity of bank deposits (having original maturity of more than 12 months)	-	-	-
Interest Received	41.22	93.19	104.43
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B)	49.87	85.28	44.11
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from long term borrowings	95.86	100.79	485.69
Proceeds from issue of Convertible Equity Warrant	-	-	-
Proceeds from short term borrowings	-	15.11	20.20
Proceeds from short term Lease	23.67	-	(18.40)
Repayment of long term borrowings	-	-	-
Repayment of long term lease	(15.80)	-	(51.46)
Interest Paid	(174.74)	(149.70)	(316.24)
Premium on issue of Shares	-	-	-
Proceeds from issue of shares	-	-	-
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES (C)	(71.01)	(33.80)	119.79
Net Increase in Cash and Cash Equivalents (A+B+C)	(58.17)	(70.72)	(28.01)
Add: Cash and Cash Equivalents at the beginning of the year	64.58	92.59	92.59
Cash and Cash Equivalents at the end of the year	6.41	21.87	64.58

Note:

1. Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.

For and behalf of Board WARDWIZARD FOODS AND BEVERAGES LIMITED

Sheetal Mandar Bhalerao
Managing Director
DIN: 06453413

Sejal Varia
Chief Financial Officer
PAN: AJRPV6388C

Place: Vadodara
Date: 12.11.2025





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

Particulars	Quarter Ended			Half year ended		(Rupees in Lakhs)	
	30th September 2025	30th June, 2025	30th September 2024	30th September 2025	30th September 2024	31st March, 2025	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(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	91.63	71.02	NA	162.65	NA	NA	227.46
(b) Segment – B- Food Commodities	6,516.87	943.76	NA	7,460.63	NA	NA	8,728.45
(c) Segment – C- Services	135.00	305.01	NA	440.01	-	-	321.99
(d) Unallocated							
Total	6743.50	1319.79	0.00	8063.29	0.00	0.00	9,277.90
Less: Inter Segment Revenue							
Net sales/Income From Operations	6743.50	1319.79	0.00	8063.29	0.00	0.00	9,277.90
2. Segment Results (Profit)/(-) Loss (-) before tax from Each segment)#							
(a) Segment – A- Sale of RTE, Frozen, Sauces & Mayo	(89.84)	(184.54)	NA	(274.37)	NA	NA	(2,087.88)
(b) Segment – B- Food Commodities	208.92	13.11	NA	222.03	NA	NA	476.79
(c) Segment – C- Services	75.60	170.81	NA	246.41	NA	NA	181.69
(d) Unallocated	(134.54)	(169.29)	NA	(303.83)	NA	NA	43.26
Total	60.14	(169.91)	NA	(109.77)	NA	NA	(1,386.15)
Total Profit Before Tax	60.14	(169.91)	0.00	(109.77)	0.00	0.00	(1,386.15)
3. Capital Employed							
(Segment assets)							
(a) Segment – A- Sale of RTE, Frozen, Sauces & Mayo	11,346.94	9,971.38	NA	11,346.94	NA	NA	11,265.20
(b) Segment – B- Food Commodities	5,670.13	1062.19	NA	5,670.13	NA	NA	1,555.09
(c) Segment – C- Services	96.79	21.91	NA	96.79	NA	NA	197.13
(d) Unallocated	426.83	910.43	NA	426.83	NA	NA	604.78
Total	17540.70	11965.91	0.00	17540.70	0.00	0.00	13622.20
4. Capital Employed							
(Segment Liabilities)							
(a) Segment – A- Sale of RTE, Frozen, Sauces & Mayo	3,549.43	3921.91	NA	3,549.43	NA	NA	4,042.46
(b) Segment – B- Food Commodities	5,356.63	185.78	NA	5,356.63	NA	NA	1,555.26
(c) Segment – C- Services			NA		NA	NA	-
(d) Unallocated	711.18	-	NA	711.18	NA	NA	-
Total	9617.24	4107.68	0.00	9617.24	0.00	0.00	5597.72

Notes:

Prior period figures (i.e., Q2 FY 2024-25) are not comparable as the Company was operating a single segment during that period. Accordingly, no segment reporting was presented in that quarter.

FOR AND ON BEHALF OF BOARD
WARDWIZARD FOODS AND BEVERAGES LIMITED



[Signature]

Sejal Varia
Chief Financial Officer
PAN: AJRPV6388C

[Signature]
Sheetal Mandar Bhalerao
Managing Director
DIN:06453413



Place: Vadodara
Date: 12.11.2025