

Date: 13-08-2024

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

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

**Sub: Outcome of Board Meeting held on Tuesday, 13<sup>th</sup> August, 2024, under Regulation 30 & 33 of the SEBI (LODR) Regulations, 2015.**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Board of Directors of the Company at its meeting held today, i.e. **Tuesday, 13<sup>th</sup> August, 2024**, inter alia has discussed, approved, and taken on record the following matter:

The Un-audited Financial Results (Standalone) of the Company for the First Quarter and Three months' ended 30th June, 2024, of the Current Financial Year 2024-25 as recommended by the Audit Committee along with Limited Review Report of the Statutory Auditors of the Company, M/s Mahesh Udhvani & Associates, Vadodara;

A copy of the said Un-audited Financial Results 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.

All the above-mentioned documents will be posted on the Company's website at [www.wardwizardfoods.com](http://www.wardwizardfoods.com).

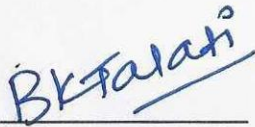
The said results shall be published in one English and one vernacular newspaper as required.

The meeting of the Board of Directors commenced at 04:10 P.M. (IST) and concluded at 05:30 P.M. (IST)

Kindly take a note of the same.

Thanking you,

**For Wardwizard Foods and Beverages Limited**



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

Encl: As above





**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the 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 30<sup>th</sup> June 2024 and year to date from 1st April, 2024 to 30th June, 2024 ("the Statement"). attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable





accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Mahesh Udhwani & Associates**

**Chartered Accountants**

**FRN :129738W**

*M. A. Udhwani*



**Mahesh Udhwani**

**Partner**

**M.No.047328**

**UDIN: 24047328BJZYQQ7757**

**Place: Vadodara**

**Date: 13/08/2024**



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, 2024

(Rupees in Lakhs)

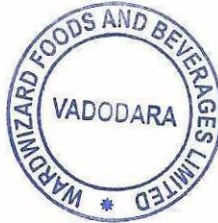
	Particulars	Quarter ended			Year ended
		30th June, 2024	31st March, 2024	30th June, 2023	31st March 2024
		Unaudited	Audited	Unaudited	Audited
I	Revenue From Operations	72.27	271.99	426.24	1,671.14
II	Other Income	54.03	209.12	1.18	297.73
III	<b>Total Income (I+II)</b>	<b>126.30</b>	<b>481.11</b>	<b>427.42</b>	<b>1,968.86</b>
IV	<b>EXPENSES</b>				
	Cost of materials consumed	72.15	249.59	409.18	1,728.81
	Purchases of Stock-in-Trade	36.83	119.73	4.76	197.59
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	27.54	14.95	32.49	14.79
	Employee benefits expense	193.32	260.64	226.16	989.67
	Finance costs	4.56	75.14	111.39	343.15
	Depreciation and amortization expense	153.96	167.64	91.20	525.96
	Power & Fuel	9.64	6.48	6.41	27.26
	Other expenses	82.89	667.68	210.68	1,364.93
	<b>Total expenses (IV)</b>	<b>580.87</b>	<b>1,561.86</b>	<b>1,092.28</b>	<b>5,192.14</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	(454.58)	(1,080.75)	(664.86)	(3,223.28)
VI	Exceptional Items	-	-	-	-
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>(454.58)</b>	<b>(1,080.75)</b>	<b>(664.86)</b>	<b>(3,223.28)</b>
VIII	Tax expense:				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	10.52	37.52	-	81.23
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(465.10)	(1,118.26)	(664.86)	(3,304.51)
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)	(465.10)	(1,118.26)	(664.86)	(3,304.51)
XIV	Other Comprehensive Income	(1.53)	14.69	(4.41)	11.77
	A (i) Items that will not be reclassified to profit or loss	(1.53)	14.69	(4.41)	11.77
	(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	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(463.57)	(1,103.58)	(669.27)	(3,292.75)
	Paid up Equity Share Capital (No of Shares)	2,571.40	2,571.40	2,125.40	2,571.40
	Face Value	1.00	1.00	1.00	1.00
	other equity ( Reserves excluding Revaluation Reserves)	-	-	-	2,017.11
XVI	Earnings per equity share (for continuing operation):( in Rs.)				
	(1) Basic	(0.18)	(0.43)	(0.33)	(1.28)
	(2) Diluted	(0.18)	(0.43)	(0.33)	(1.28)



*Handwritten signatures and initials*

<b>Note:</b>	
1	The Statement of unaudited Financial Result for the Quarter ended 30 June 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13.08.2024
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 31-03-2024 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	The Statutory auditors of the Company have carried out a "Limited Review Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. There are no qualifications in the audit report.
6	No investor complaints remain pending at the quarter ended on 30 June , 2024.
7	During the year the company has been operating in Single Segment namely manufacturing in food industries and its activites, as per guiding principles given in Ind As-108 on 'Operating Segements'.
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  
Date: 13-08-2024



**FOR AND ON BEHALF OF BOARD  
WARDWIZARD FOODS AND BEVERAGES LIMITED**

  
Sheetal Mandar Bhalerao  
Managing Director  
DIN:06453413

  
Sejal Varia  
Chief Financial Officer  
PAN: AJRPV6388C