

Date: 14-02-2026

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 Saturday, 14<sup>th</sup> February, 2026 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 **Saturday, 14<sup>th</sup> February, 2026** has transacted and approved the following matters, inter alia:

1. The Un-audited Financial Results (Standalone) of the Company for the third quarter and nine months ended 31<sup>st</sup> December, 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.
2. Noting of Resignation of Company Secretary & Compliance Officer of the Company.

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 08: 30 PM (IST) & concluded at 10:20 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 Unaudited Standalone Financial Results of **WARDWIZARD FOODS AND BEVERAGES LIMITED** for quarter and nine months ended December 31, 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 December 31, 2025 nine months ended December 31, 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.

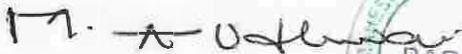
## Other Matter

- We draw attention to the fact that in case of Indian Credit Co operative Society, the account reflects a closing balance of ₹2857.46 lakhs, which is in the nature of Loans (borrowings). However, we were unable to verify the interest expense of ₹ 243.52 pertaining to this balance as confirmation or loan statement is not made available to us for our review.
- We have not considered the Internal Audit Report for Quarter-3 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 (borrowings). However, the interest expense pertaining to this balance has not been booked for the quarter.

For Mahesh Udhvani & Associates

Chartered Accountants

Firm Registration No.:129738W



Mahesh Udhvani

Partner

Membership No.:047328

UDIN: 26047328UVMP8C5239

Place: Vadodara

Date: February 14, 2026





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

Statement of Unaudited Financial Result for the quarter and nine months ended 31st December, 2025

(Rs. in Lakhs)

	Particulars	Quarter ended			For Nine months ended		Year Ended
		31st December, 2025	30th September, 2025	31st December, 2024	31st December, 2025	31st December, 2024	31st March 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From Operations	11,664.72	6,743.50	4,875.71	19,728.01	5,363.82	9,277.90
II	Other Income	104.42	29.67	9.51	149.69	106.47	112.48
III	Total Income (I+II)	11,769.14	6,773.17	4,885.22	19,877.71	5,470.29	9,390.38
IV	EXPENSES						
	Cost of materials consumed	954.71	62.98	63.35	1,154.60	219.26	143.08
	Purchases of Stock-in-Trade	10,504.79	6,303.86	4,604.94	17,740.39	5,024.21	8,296.42
	Changes in inventories of finished goods, Stock-in -Trade and work	1.08	4.10	38.38	4.59	52.75	77.92
	Employee benefits expense	38.12	39.29	66.27	130.16	415.73	472.87
	Finance costs	111.19	87.95	85.21	287.59	243.62	331.59
	Depreciation and amortization expense	118.46	118.49	144.31	355.06	446.26	600.78
	Power & Fuel	5.89	8.52	0.67	24.86	12.34	12.50
	Other expenses	98.23	87.85	243.41	353.54	469.31	841.36
	Total expenses (IV)	11,832.47	6,713.03	5,246.55	20,050.80	6,883.48	10,776.52
V	Profit/(loss) before exceptional items and tax (I-IV)	(63.33)	60.14	(361.33)	(173.10)	(1,413.18)	(1,386.15)
VI	Exceptional Items						
VII	Profit/(loss) before tax (V-VI)	(63.33)	60.14	(361.33)	(173.10)	(1,413.18)	(1,386.15)
VIII	Tax expense:						
	(1) Current tax						
	(2) Deferred tax	(3.09)	(1.80)	10.32	(5.30)	23.20	(17.51)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(60.24)	61.94	(371.65)	(167.80)	(1,436.38)	(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)	(60.24)	61.94	(371.65)	(167.80)	(1,436.38)	(1,368.64)
XIV	Other Comprehensive Income	(0.28)	3.29	3.00	4.86	13.02	14.19
	A (i) Items that will not be reclassified to profit or loss	(0.28)	3.29	3.00	4.86	13.02	15.61
	(ii) Income tax 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)	(60.52)	65.23	(368.65)	(162.94)	(1,423.36)	(1,354.45)
	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 (in Rupees) (for continuing operation):						
	(1) Basic	(0.02)	0.03	(0.14)	(0.06)	(0.55)	(0.53)
	(2) Diluted	(0.02)	0.03	(0.14)	(0.06)	(0.55)	(0.53)
XVII	Earnings per equity share (in Rupees) (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share (in Rupees) (for discontinued & continuing operations)						
	(1) Basic	(0.02)	0.03	(0.14)	(0.06)	(0.55)	(0.53)
	(2) Diluted	(0.02)	0.03	(0.14)	(0.06)	(0.55)	(0.53)

Note:

- The Statement of Unaudited Financial Results for the Quarter and Nine Month ended 31st December, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th February 2026
- 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 Disclosures 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 Segment", the has reported the "Segment information" in the financial results
- There are no Investor complaints pending as on 31st December, 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 BAORD  
WARDWIZARD FOODS AND BEVERAGES LIMITED

Sheetal Mandar Bhalerao  
Managing Director  
DIN: 06453413

Sejal Varia  
Chief Financial Officer  
PAN: AJRPV6388C

Place: Vadodara  
Date: 14.02.2026



**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

Unaudited Segment Information for the Quarter and nine months year ended on 31st December 2025

(Rs. in Lakhs)

Particulars	Quarter ended			For Nine months ended		Year Ended
	31st December, 2025	30th September 2025	31st December, 2024	31st December, 2025	31st December, 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	966.38	91.63	NA	1,129.03	NA	227.46
(b) Segment – B- Food Commodities	10608.28	6516.87	NA	18,068.91	NA	8,728.45
(c) Segment – C Services	90.06	135.00	NA	530.07	NA	321.99
(d) Unallocated						
<b>Total</b>	<b>11664.72</b>	<b>6743.50</b>	<b>0.00</b>	<b>19728.01</b>	<b>0.00</b>	<b>9277.90</b>
Less: Inter Segment Revenue						
<b>Net sales/Income From Operations</b>	<b>11664.72</b>	<b>6743.50</b>	<b>0.00</b>	<b>19728.01</b>	<b>0.00</b>	<b>9277.90</b>
2. Segment Results (Profit)(+)/ Loss (-) before tax from Each segment)#						
(a) Segment – A- Sale of RTE,Frozen,Sauces & Mayo	-38.79	(89.84)	NA	(313.17)	NA	(2,087.88)
(b) Segment – B- Food Commodities	101.89	208.92	NA	323.92	NA	476.79
(c) Segment – C Services	66.34	75.60	NA	312.74	NA	181.69
(d) Unallocated	-192.76	(134.54)	NA	(496.60)	NA	43.26
<b>Total</b>	<b>(63.33)</b>	<b>60.14</b>	<b>0.00</b>	<b>(173.10)</b>	<b>0.00</b>	<b>(1,386.15)</b>
<b>Total Profit Before Tax</b>	<b>(63.33)</b>	<b>60.14</b>	<b>0.00</b>	<b>(173.10)</b>	<b>0.00</b>	<b>(1,386.15)</b>
3. Capital Employed (Segment assets)						
(a) Segment – A- Sale of RTE,Frozen,Sauces & Mayo	12,284.16	11,346.94	NA	12,284.16	NA	11,265.20
(b) Segment – B- Food Commodities	8,204.65	5670.13	NA	8,204.65	NA	1,555.09
(c) Segment – C Services	56.23	96.79	NA	56.23	NA	197.13
(d) Unallocated	73.95	426.83	NA	73.95	NA	604.78
<b>Total</b>	<b>20618.99</b>	<b>17540.70</b>	<b>0.00</b>	<b>20618.99</b>	<b>0.00</b>	<b>13622.20</b>
4. Capital Employed (Segment Liabilities)						
(a) Segment – A- Sale of RTE,Frozen,Sauces & Mayo	358.58	3549.43	NA	358.58	NA	4,042.46
(b) Segment – B- Food Commodities	8,013.36	5356.63	NA	8,013.36	NA	1,555.26
(c) Segment – C Services			NA		NA	
(d) Unallocated	28.02	711.18	NA	28.02	NA	
<b>Total</b>	<b>8399.96</b>	<b>9617.24</b>	<b>0.00</b>	<b>8399.96</b>	<b>0.00</b>	<b>5597.72</b>

**Notes:**

a) Prior period figures (i.e., Q3 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.

b) 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.

c) Segment Assets and Segment Liabilities are as at December 31, 2025, December 31, 2024, March 31, 2025. Unallocable corporate assets, unallocable corporate liabilities mainly represents, cash and bank balances, and tax assets/liabilities.

FOR AND ON BEHALF OF BOARD  
WARDWIZARD FOODS AND BEVERAGES LIMITEDSheetal Mandar Bhalerao  
Managing Director  
DIN:06453413Sejal Varia  
Chief Financial Officer  
PAN: AJRPV6388CPlace: Vadodara  
Date: 16.02.2026