

Date: 30-05-2026

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: Clarification letter on the Outcome of Board Meeting of Wardwizard Foods and Beverages Limited (“the Company”) held on Saturday, 30th May, 2026 under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

Dear Sir/Madam,

This is in continuation with the earlier outcome Ref.No. WFBL/BSE/BM OUTCOME/MAY-2026 submitted for the Board Meeting dated May 30, 2026.

We further wish to clarify that, while submitting the Outcome of the Board Meeting and the Audited Financial Results, the Cash Flow Statement and Segment Reporting forming part of the audited financial results were inadvertently omitted from the filing.

Accordingly, we are herewith submitting the revised outcome of Board Meeting being submitted along with the complete set of audited financial results, including the Cash Flow Statement and Segment Reporting, for the financial year ended March 31, 2026.

We would like to further inform that it was a unintentional and not deliberate.

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

Bindu Patidar
Company Secretary & Compliance Officer



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 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

Qualified Opinion

We have audited the accompanying annual Financial Results of **WARDWIZARD FOODS AND BEVERAGES LIMITED** ("the Company"), for the quarter and year ended March 31, 2026 ("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 except for the possible effects of the matter described in the 'Basis for Qualified Opinion' section of our report, the Statement:

- i. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026 except the matter described in the Basis for Qualified Opinion Paragraph.

Basis for Qualified Opinion

- a) As stated in the Financial Results (the "Statement"), "Other Current Non- Financial Asset" includes outstanding advances amounting to ₹760 lakhs, classified under Current Assets, which are subject to assessment of recoverability. The Company has not recognized any impairment provision against these balances. In the absence of sufficient appropriate audit evidence regarding the recoverability and carrying value of such advances, the consequential impact on the financial results was necessary.



- b) As stated in the Financial Results (the "Statement"), "Other Current Financial Asset" includes ₹108 lakhs, classified under Current Assets on which the Company has not recognized any Expected Credit Loss provision. In the absence of sufficient appropriate audit evidence supporting the recoverability of these balances, the consequential impact on the financial results was necessary.

Our opinion is modified in respect of these matters.

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 ICAI together with the ethical requirements that are relevant to our audit of the Financial Results, 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 qualified opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the audited 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 profit 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 Board of Directors 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 Financial Results, 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 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 statement 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.

Emphasis of Matter

- As stated in the Financial Results (the "Statement"), "Borrowings" includes balance of ₹2,941.99 lakhs payable to Indian Credit Co-operative Society. The related balance confirmation and loan statements were not made available to us. Consequently, we were unable to independently verify the outstanding borrowing balance and the related interest amount of ₹328.07 lakhs reflected in the books of account.

Our opinion is not modified in respect of this matter.



Other Matters

- We have not considered the Internal Audit Report for Quarter-4 in our review, as the same was not made available to us.
- The figures for the current quarter ended March 31, 2026 and quarter ended March 31, 2025 are the balancing figures between the audited figures for the year ended March 31, 2026 and March 31, 2025, respectively and published figures for the nine months ended December 31, 2025 and December 31, 2024, respectively, which were subjected to limited review.

Our opinion on the statement is not modified in respect of above matters.

For Mahesh Udhwani & Associates
Chartered Accountants
FRN :129738W

M. A. Udhwani
Mahesh Udhwani
Partner
M.No.047328
UDIN: 26047328ARGNAO4780
Place: Vadodara
Date: 30/05/2026





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 Standalone Statement of Assets and Liabilities as on 31st March, 2026

Assets and Liabilities	(Rupees in Lakhs)	
	As at 31st March, 2026	As at 31st March, 2025
	Audited	Audited
ASSETS		
Non-current assets		
(a) Property, plant and equipment	6185.57	6461.85
(b) Capital work-in-progress	536.43	496.21
(c) Goodwill	38.98	38.98
(d) Other Intangible assets	1588.82	1829.59
(e) Non-current Investments	54.01	54.01
(f) Non-current Loans	0.00	
(g) Other Non-current financial assets	33.74	34.62
Total non-current assets	8437.54	8915.25
Current Assets		
(a) Inventories	269.54	254.92
(b) Current financial assets		
(i) Trade receivables	8363.95	2506.79
(ii) Cash and cash equivalents	3.85	64.58
(iv) Current Loans & Advances	2154.56	420.58
(vi) Other current financial assets	110.66	110.66
(c) Current tax assets (net)	43.19	18.85
(d) Other current Non financial assets	1046.51	1330.57
Total Current assets	11992.26	4706.95
Total Assets	20429.80	13622.20
EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	2571.40	2571.40
(b) Other equity	5589.10	5453.07
Total Equity attributable to owner of parent	8160.50	8024.47
Total Equity	8160.50	8024.47
LIABILITIES		
Non-current liabilities		
(a) Non-current financial liabilities		
(i) Borrowings	3251.09	3115.82
(ii) Lease Liability	40.11	76.34
(b) Provisions	10.55	12.59
(c) Deferred tax liabilities (net)	48.51	108.02
(d) Deferred government grants		
(e) Other non-current liabilities		
Total non-current liabilities	3350.25	3312.77
Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings	452.09	20.20
(ii) Lease Liability	36.23	32.73
(iii) Trade payables	7886.41	2104.50
(iv) Other current financial liabilities	0.01	0.16
(b) Other current liabilities	459.96	64.75
(c) Provisions	84.34	62.61
(e) Current tax liabilities (Net)		
Total current liabilities	8919.05	2284.95
Liabilities directly associated with assets in disposal group classed as held for sale		
Regulatory deferral account credit balance and related deferred tax liability		
Total liabilities	12269.30	5597.72
Total Equity and Liabilities	20429.80	13622.20

Place: Vadodara
Date: 30/05/2026

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





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 Standalone Statement of Financial Results for the Quarter and Year ended 31st March, 2026

(Rupees in Lakhs)

	Particulars	Quarter ended			Year ended	
		31st March, 2026 (Audited)	31st December, 2025 (Unaudited)	31st March, 2025 (Audited)	31st March, 2026 (Audited)	31st March, 2025 (Audited)
I	Revenue from operations	4,045.10	11664.72	3914.08	23773.12	9277.90
II	Other Income	75.63	104.42	6.00	225.33	112.48
III	Total Income (I+II)	4120.73	11769.14	3920.09	23998.44	9390.38
IV	Expenses					
	Cost of materials consumed	102.30	954.71	-76.18	326.46	143.08
	Purchases of stock-in-trade	3,513.19	10504.79	3272.21	22184.03	8296.42
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(199.44)	1.08	25.17	(194.85)	77.92
	Employee benefits expense	43.79	38.12	57.15	173.94	472.87
	Finance costs	144.41	111.19	87.97	432.00	331.59
	Depreciation and amortization expense	144.56	118.46	154.52	499.63	600.78
	Power & Fuel	5.73	5.89	0.16	30.59	12.50
	Other expenses	123.21	98.23	372.05	476.75	841.37
	Total expenses (IV)	3877.74	11832.47	3893.05	23928.55	10776.52
V	Profit/(loss) before exceptional items and extraordinary items and tax (III- IV)	242.99	(63.33)	27.04	69.90	(1,386.15)
VI	Exceptional Items	-	0.00	0.00	0.00	0.00
VII	Profit/(loss) before extraordinary items/Prior Period Items and tax (V-VI)	242.99	(63.33)	27.04	69.90	(1,386.15)
VIII	Extraordinary items/Prior Period Items	-	0.00	0.00	0.00	0.00
IX	Profit before tax (VII + VIII)	242.99	(63.33)	27.04	69.90	(1,386.15)
x	Tax expense:					
	(1) Current tax	-	-	-	-	-
	(2) Deferred tax	(55.88)	(3.09)	(40.70)	(61.18)	(17.51)
XI	Profit (Loss) for the period from continuing operations (IX-X)	298.87	(60.24)	67.74	131.07	(1,368.64)
XII	Profit/(loss) from discontinued operations	-	0.00	0.00	0.00	0.00
XIII	Tax expense of discontinued operations	-	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
XV	Profit/(loss) for the period (XI+XIV)	298.87	(60.24)	67.74	131.07	(1,368.64)
	Other Comprehensive Income/(loss)					
	A (i) Items that will not be reclassified to profit or loss	1.76	(0.28)	2.59	6.62	15.61
	(ii) Income tax (expense)/credit relating to items that will not be reclassified to profit or loss	(1.67)	0.00	(1.42)	(1.67)	(1.42)
	B (i) Items that will be reclassified to profit or loss	-	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
XVI	Total Other Comprehensive Income/(loss)	4.95	(0.28)	1.17	4.95	14.19
XVII	Total Comprehensive Income for the period Comprising Profit (Loss) and Other Comprehensive Income for the period (XV +XVI)	298.97	(60.52)	68.92	136.03	(1,354.45)
	Paid up Equity Share Capital (No of Shares) (Face Value: Rs. 1/- each)	2571.40	2571.40	2571.40	2571.40	2571.40
	Face Value	1.00	1.00	1.00	1.00	1.00
	other equity (Reserves excluding Revaluation Reserves)	0.00	0.00	0.00	0.00	0.00



Beharzi

XVIII	Earnings per equity share (for continuing operation):-In Rupees	0				
	(1) Basic	0.12	(0.02)	0.03	0.05	(0.53)
	(2) Diluted	0.12	(0.02)	0.03	0.05	(0.53)
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	0.00				
	(1) Basic	0.12	(0.02)	0.03	0.05	(0.53)
	(2) Diluted	0.12	(0.02)	0.03	0.05	(0.53)

Notes:

1	The statement of audited Financial Results for the Quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 30/05/2026.
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 31,2026 and quarter ended March 31,2025 are the balancing figures between the audited figures for the year ended March 31,2026 and March 31,2025 , respectively and unaudited published figures for the nine months ended December 31,2025 and December 31,2024,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 quarter ended on March 31,2026.
6	The Statutory auditors of the Company have carried out an audit of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. The auditor issued modified opinion in the audit report.
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
Date: 30/05/2026

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





Wardwizard Foods and Beverages Limited
 CIN: L15100WB1953PLC021090
 Registered Office: Old Nimta Road, Nandan Nagar, Belghoria, Kolkata-700083, West Bengal
 Corporate Office: 418, GIDC Estate, FOR, Ramangamdi, Vadodara- 391243
 Email ID: compliance@wardwizardfoods.com/ Website: www.wardwizardfoods.com/ Mob: +91 6355426350

Audited Standalone Cash flow Statement for the year ended 31st March, 2026

Particulars	Year ended	
	31st March, 2026	31st March, 2025
	Audited	Audited
(Rupees in Lakhs)		
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax and exceptional items	69.90	(1,386.15)
Non-cash adjustment to reconcile Profit before tax to net cash flow:		
Other Comprehensive Income		
Interest Received	(142.26)	(104.42)
Depreciation and amortization expense	499.63	600.78
Interest Paid	410.42	316.24
Loss on sale of Fixed Assets	8.77	24.59
Loss on Fair Value change in		190.19
Expected Credit Loss	226.76	59.11
Fixed Assets written off	-	53.57
Interest On Lease Liability	9.27	13.57
Deffered Tax Liability		
CASH GENERATED BEFORE WORKING CAPITAL CHANGES	1,082.48	(232.52)
Adjustments for:		
CASH GENERATED FROM OPERATIONS		
Decrease/(Increase) in Non Current Provisions		
Decrease/(Increase) in Non Current Financial Assets		(5.35)
Decrease/(Increase) in Other Non Current Assets		194.51
Decrease/(Increase) in Other Non Current Assets / Other Comprehensive Income		-
Decrease/(Increase) in Loans & Advances	(2,039.24)	-
Decrease/(Increase) in Loans & Advances - Current	305,261,045.1	588.40
Decrease/(Increase) in Trade Receivable	(6,030.82)	(1,783.14)
Decrease/(Increase) in Inventories	(14.62)	(103.11)
(Decrease)/Increase in Trade Payables	5,781.91	961.58
(Decrease)/Increase in Current Liabilities	390.19	17.08
(Decrease)/Increase in Other Non Current Financial Liabilities	(0.15)	-
(Decrease)/Increase in Other Current Financial Liabilities	0.88	(1.47)
(Decrease)/Increase in Current Provisions	(34.42)	(51.33)
(Decrease)/Increase in Non Current Provisions	60.75	(5.36)
(Decrease)/Increase in Current Financial Assets	(53.04)	(142.26)
(Decrease)/Increase in Borrowings - Non Current		-
(Decrease)/Increase in Borrowings - Current		-
Decrease/(Increase) in Other Current Assets	284.06	370.23
Decrease/(Increase) in Current Non Financial Assets		-
Current Tax Assets / Liabilities	(24.34)	0.83
Deffered Tax Assets / Liabilities		-
Taxes Paid (net of refunds)		-
CASH GENERATED FROM OPERATIONS	(1,373.63)	40.61
NET CASH (USED IN)/ TED FROM OPERATING ACTIVITIES(A)	(291.16)	(191.91)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment		(73.87)
Purchase of Intangibles		(1.14)
WIP	(40.23)	(46.60)
Assets acquired through business takeover		
Sale of property, Plant and Equipment	8.64	61.29
Maturity of bank d its (having original ity of more than 12 hs)		-
Interest Received	142.26	104.43
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B)	110.68	44.11
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	140.28	485.69
Proceeds from issue of Convertible Equity Warrant		-
Proceeds from short term borrowings	431.89	20.20
Proceeds from short term Lease	3.50	(18.40)
Repayment of long term lease	(45.50)	(51.46)
Interest Paid	(410.42)	(316.24)
Premium on issue of Shares		-
Proceeds from issue of shares		-
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES (c)	119.75	119.79
Net Increase in Cash and Cash Equivalents (A+B+C)	(60.73)	(28.01)
Add: Cash and Cash Equivalents at the beginning of the year	64.58	92.59
Cash and Cash Equivalents at the end of the year	3.85	64.58

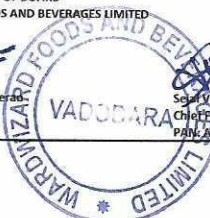
Note:
 1. Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.

Date: 30/05/2026
 Place: Vadodara

FOR AND ON BEHALF OF BOARD
 WARDWIZARD FOODS AND BEVERAGES LIMITED

Sheetal
 Sheetal Mandar Bhalekar
 Managing Director
 DIN: 06453413

Shravya
 Shravya
 Chief Financial Officer
 PAN: AURPV6388C





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 31st March, 2026

Particulars	(Rupees in Lakhs)				
	Quarter ended			Year Ended	
	31st March, 2026 (Audited)	31st December, 2025 (Unaudited)	31st March, 2025 (Audited)	31st March, 2026 (Audited)	31st March, 2025 (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	2.00	966.38	88.38	196.86	227.46
(b) Segment – B- Food Commodities	3,542.46	10,608.28	3,503.71	22,545.54	8,728.45
(c) Segment – C Services	500.65	90.06	321.99	1,030.72	321.99
(d) Unallocated					
Total	4,045.11	11,664.72	3,914.08	23,773.12	9,277.90
Less: Inter Segment Revenue					
Net sales/Income From Operations	4,045.11	11,664.72	3,914.08	23,773.12	9,277.90
2. Segment Results (Profit)(+)/ Loss (-) before tax from Each segment)#					
(a) Segment – A- Sale of RTE,Frozen,Sauces & Mayo	(265.10)	(38.79)	(430.12)	(702.27)	(2,087.88)
(b) Segment – B- Food Commodities	228.47	101.89	232.22	552.39	476.79
(c) Segment – C Services	295.39	66.34	181.69	608.13	181.69
(d) Unallocated	(15.77)	(192.76)	43.26	(388.35)	43.26
Total	242.99	(63.33)	27.05	69.90	(1,386.15)
Total Profit Before Tax	242.99	(63.33)	27.05	69.90	(1,386.15)
3. Capital Employed (Segment assets)					
(a) Segment – A- Sale of RTE,Frozen,Sauces & Mayo	11,210.95	12,284.16	11,265.20	11,210.95	11,265.20
(b) Segment – B- Food Commodities	7,185.17	8,204.65	1,555.09	7,185.17	1,555.09
(c) Segment – C Services	161.93	56.23	197.13	161.93	197.13
(d) Unallocated	1,871.76	73.95	604.78	1,871.76	604.78
Total	20,429.80	20,618.99	13,622.20	20,429.80	13,622.20
4. Capital Employed (Segment Liabilities)					
(a) Segment – A- Sale of RTE,Frozen,Sauces & Mayo	4,280.77	358.58	4,042.46	4,280.77	4,042.46
(b) Segment – B- Food Commodities	7,130.77	8,013.36	1,555.26	7,130.77	1,555.26
(c) Segment – C Services	346.62	-	-	346.62	-
(d) Unallocated	511.15	28.02	-	511.15	-
Total	12,269.30	8,399.96	5,597.72	12,269.30	5,597.72

Notes:

Notes a) Prior period figures 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. Segment Assets and Segment Liabilities are as at March 31, 2026. Unallocable corporate assets, unallocable corporate liabilities mainly represents, cash and bank balances, and tax assets/liabilities.

Place: Vadodara
Date: 30/05/2026

FOR AND ON BEHALF OF BOARD
WARDWIZARD FOODS AND BEVERAGES LIMITED

Sheetal Mandar Bhalaria
Managing Director
DIN: 06453413

Sejal Varia
Chief Financial Officer
PAN: AJRPV6388C



Statement of Impact of Audit Qualifications for the financial year ended March 31, 2026

(Regulation 33/52 of the SEBI (LODR) (Amendment) Regulations, 2016

Sr. NO.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs. In Lakhs)	Audited Figures (as reported after adjusting for qualifications) (Rs. In Lakhs)
1.	Turnover/Total Income	23998.44	23998.44
2.	Total Expenditure	23928.55	23928.55
3.	Net Profit/(Loss)	69.90	69.90
4.	Earnings Per Share	0.05	0.05
5.	Total Assets	20429.80	20429.80
6.	Total Liabilities	12269.30	12269.30
7.	Net Worth	8160.50	8160.50
8.	Any other financial item(s) (as felt appropriate by the management)	-	-

Any other financial item(s) (as felt appropriate by the management) Audit Qualification (each audit qualification separately)

a. Details of Audit Qualification:

As stated in the Financial Results (the "Statement"), "Other Current Non- Financial Asset" includes outstanding advances amounting to ₹760 lakhs, classified under Current Assets, which are subject to assessment of recoverability. The Company has not recognized any impairment provision against these balances. In the absence of sufficient appropriate audit evidence regarding the recoverability and carrying value of such advances, the consequential impact on the financial results was necessary.

As stated in the Financial Results (the "Statement"), "Other Current Financial Asset" includes ₹108 lakhs, classified under Current Assets on which the Company has not recognized any Expected Credit Loss provision. In the absence of sufficient appropriate audit evidence supporting the recoverability of these balances, the consequential impact on the financial results was necessary.

b. Type of Audit Qualification: Qualified Opinion

c. Frequency of qualification: First Time.

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:

The Board of Directors and Management of Wardwizard Foods and Beverages Limited have carefully reviewed the observations made by the Statutory Auditors in their Qualified Audit Report for the financial year ended March 31, 2026 and submit the following comments:

Management Response – Qualification No. 1 (Advances of ₹760 Lakhs)

Management Response – Qualification No. 1 (Advances of ₹760 Lakhs)

The advances of ₹760 Lakhs represent amounts given in the ordinary course of business. The Company is fully conscious of these balances and keeps them under active monitoring. Based on the facts and circumstances currently available, management does not consider these advances doubtful of recovery, and no event or circumstance as at March 31, 2026 indicates that the amounts have become irrecoverable or suffered any diminution in value requiring impairment.

The Company is making sustained and aggressive efforts towards recovery through regular follow-ups and active engagement with the concerned parties, and is confident of full realization. Accordingly, no impairment provision is considered necessary as at March 31, 2026.

Impact on Financial Statements: NIL, as assessed by the management.

Management Response – Qualification No. 2 (Other Financial Assets of ₹108 Lakhs)

The Other Financial Assets amounting to ₹108 Lakhs as at March 31, 2026 are considered recoverable by the management and accordingly continue to be carried at their respective carrying values in the books of account. The Company periodically reviews and monitors the status of these balances and their recoverability.

Based on the assessment performed as at the reporting date, management has not observed any material adverse circumstances, default events or objective evidence indicating diminution in the recoverable value of the aforesaid assets. Accordingly, no additional Expected Credit Loss (ECL) provision has been considered necessary.

The Company is actively pursuing recovery of the outstanding amounts through continuous follow-ups and engagement with the concerned parties. Management remains of the view that the balances are recoverable and shall continue to evaluate the position on an ongoing basis. Appropriate accounting adjustments, if any, will be recognized upon the availability of evidence warranting such recognition.

Impact on Financial Statements: Based on the management's assessment and available information as at March 31, 2026, no impact on the financial statements has been identified.

Management Conclusion:

The management believes that the financial statements for the year ended March 31, 2026 present a true and fair view of the Company's financial position and performance in accordance with applicable accounting standards and regulatory requirements. The observations made by the Statutory Auditors relate primarily to the sufficiency of audit evidence available regarding the recoverability of certain balances and do not affect the Company's ongoing operations.


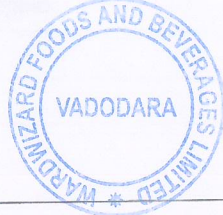
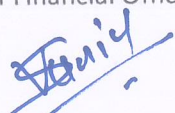
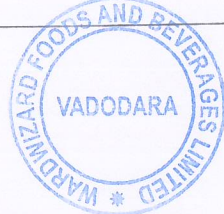
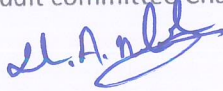
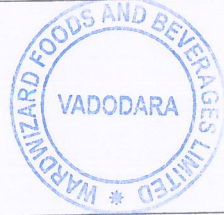


The Company remains committed to strengthening its documentation, recovery efforts, and internal review processes and will take appropriate action as and when further information becomes available.

e. For Audit Qualification(s) where the impact is not quantified by the auditor: Not Applicable

Auditor's Comment on above:

We are of the view the amount mentioned in the both the qualifications is not recoverable since long and there is no certainty of the recoverability, so impairment and expected credit loss respectively as mentioned in the audit report should be made by the company.

Signatories:

<p>Managing Director</p>  <p>Sheetal Bhalerao DIN: 6453413</p>	
<p>Chief Financial Officer</p>  <p>Sejal Varia</p>	
<p>Audit committee Chairman</p>  <p>Nihar Naik</p>	
<p>Statutory Auditor</p>  <p>Mahesh Udhwani- Partner (Mahesh Udhwani & Associates- Chartered Accountant)</p>	
<p>Palace: Vadodara</p>	
<p>Date: 30.05.2026</p>	

