

**WONDER ELECTRICALS LIMITED**

(Formerly Known as Wonder Fibromats Limited)

Regd Office at 45, Okhla Industrial Estate, Phase-III, New Delhi-110020, CIN:- L31900DL2009PLC195174

Phone No. 011-66058952, Website: www.wonderelectricals.com; Email id: info@wonderelectricals.com

**Statement of Unaudited Financial Results for the quarter ended 30th June, 2024**

(All Amount in INR Lakhs unless otherwise stated)

Sr. No	Particulars	Quarter Ended		Year Ended	
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		Unaudited	Audited	Unaudited	Audited
<b>I</b>	Revenue from Operation	23,136.11	25,929.41	11,695.58	56,999.02
<b>II</b>	Other Income	0.21	(85.05)	0.23	3.12
	<b>III. Total Revenue (I + II)</b>	<b>23,136.32</b>	<b>25,844.36</b>	<b>11,695.80</b>	<b>57,002.14</b>
<b>IV</b>	<b>Expenses:</b>				
	Cost of materials consumed	20,969.01	22,121.59	10,559.58	50,351.25
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade (Accretion)	(390.22)	452.68	(197.76)	(800.37)
	Manufacturing Expenses	659.45	711.84	432.96	1,801.99
	Employee benefits Expenses	1,130.36	1,146.43	512.34	2,766.31
	Financial Cost	168.79	152.75	73.69	433.31
	Administrative & Selling Expenses	149.80	133.76	78.39	416.79
	Depreciation and Amortization Expenses	154.40	168.19	121.88	580.46
	<b>Total Expenses (IV)</b>	<b>22,841.59</b>	<b>24,887.24</b>	<b>11,581.08</b>	<b>55,549.74</b>
<b>V</b>	Profit before exceptional and extraordinary items and tax (III-IV)	<b>294.73</b>	<b>957.12</b>	<b>114.73</b>	<b>1,452.40</b>
<b>VI</b>	Exceptional Items	-	-	-	-
<b>VII</b>	Profit before extraordinary items and tax (V + VI)	<b>294.73</b>	<b>957.12</b>	<b>114.73</b>	<b>1,452.40</b>
<b>VIII</b>	Extraordinary Items	-	-	-	-
<b>IX</b>	Profit before tax (VII - VIII)	<b>294.73</b>	<b>957.12</b>	<b>114.73</b>	<b>1,452.40</b>
<b>X</b>	<b>Tax expenses:</b>				
	(1) Current Tax	111.63	297.70	39.12	436.14
	(2) Deferred Tax Liabilities/(Assets)	4.69	6.34	2.31	0.67
<b>XI</b>	Profit(Loss) after Tax and before Prior Period Items (IX - X)	<b>178.41</b>	<b>653.08</b>	<b>73.30</b>	<b>1,015.59</b>
<b>XII</b>	Prior Period Items	-	-	-	-
<b>XIII</b>	Profit(Loss) after Tax and Prior Period Items (XI-XII)	<b>178.41</b>	<b>653.08</b>	<b>73.30</b>	<b>1,015.59</b>
<b>XIV</b>	<b>Other Comprehensive Income</b>				
	A (i) Items that will not be reclassified to Profit or Loss	-	-	-	-
	(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	-	-	-	-
	<b>Total Other Comprehensive Income (XIV)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XV</b>	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>178.41</b>	<b>653.08</b>	<b>73.30</b>	<b>1,015.59</b>
<b>XVI</b>	Paid up Equity share capital (face value of Rs. 10/- each)	1,340.08	1,340.08	1,340.08	1,340.08
	Preference Share Capital (Unlisted)	-	-	-	1,992.67
	Total Reserves i.e. Other equity	-	-	-	5,454.26
<b>XVII</b>	Earning per equity share (not annualized):				
	(1) Basic	1.33	4.87	0.55	7.58
	(2) Diluted	1.33	4.87	0.55	7.58

(See accompanying notes to the financial results)

For and on behalf of the Board of Directors of  
**Wonder Electricals Limited**  
(Formerly Known as Wonder Fibromats Limited)Yogesh Sahni  
(Managing Director)  
DIN: 00811667Place: New Delhi  
Date: 12.08.2024

**Notes to Standalone Unaudited Financial Results for the quarter ended on 30<sup>th</sup> June, 2024**

1. The above Unaudited financial results of the Company for the quarter ended June 30, 2024 have been reviewed by the Audit Committee & thereafter approved and taken on record by the Board of Directors at their Meeting held on 12<sup>th</sup> August, 2024. These financial results are prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) (Ind AS) as prescribed under Section 133 of the Companies Act., 2013 and other recognised accounting practices and policies to the extent applicable.
2. The Statutory Auditors of the Company have carried out "Limited Review" of the above unaudited financial results for the quarter ended June 30, 2024. The Statutory Auditors have expressed an unqualified/unmodified audit opinion on these financials results.
3. The requirement of "Segment Reporting" is not applicable on company as it is engaged in a single business segment of manufacturing of electrical goods.
4. The figures for the quarter ended 31<sup>st</sup> March'2024 are balancing figures between the audited financial figures in respect of the full financial year ended 31<sup>st</sup> March 2024 and the published unaudited year to date figures up to quarter ended 31<sup>st</sup> December 2023, of the previous financial year, which were subject to limited review.
5. The company is not having any subsidiary/associate or joint venture; therefore, it has prepared only standalone results as consolidation requirement is not applicable on the Company
6. The figures of the previous year/ period have been reworked, regrouped, rearranged, restated and reclassified whenever necessary to correspond to the figures of the current reporting period.

For and on behalf of Board of Directors of  
**Wonder Electricals Limited**



**Yogesh Sahni**  
(Managing Director)  
DIN-00811667

**Place:-New Delhi**  
**Date: - 12.08.2024**



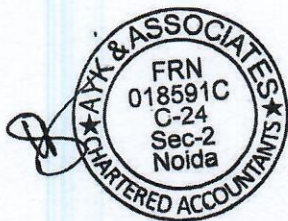
**Independent Auditor's Limited Review Report on Standalone Unaudited  
Financial Results of Wonder Electricals Limited for the Quarter ended on 30<sup>th</sup>  
June 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and  
Disclosure Requirements) Regulations, 2015 as amended**

To,  
The Board of Directors of  
**M/s Wonder Electricals Limited**  
**New Delhi**

We have reviewed the accompanying statement of unaudited standalone financial results of **M/s Wonder Electricals Limited** (the "Company"), **CIN L31900DL2009PLC195174**, having its registered office at **45, Ground Floor, Okhla Industrial Estate, Phase-III, New Delhi-110020** for the quarter ended **30<sup>th</sup> June 2024** (the "Statement").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting, principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on 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 Statements free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with aforesaid Indian Accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 including the matter in which it is to be disclosed, or that it contains any material misstatement.

For **AYK & Associates**  
Chartered Accountants  
(Registration No. 018591C)



**CA Yogesh Kumar**  
M.Com, MBA, LL.B., FCA, DISA (ICAI)  
Partner  
(Membership No. 403036)  
**UDIN:- 24403036BKFNIU3347**

**Place: New Delhi**  
**Date: 12.08.2024**