

Date:12/02/2024

To, Chief Manager Listing Compliance Department National Stock Exchange of India Limited (NSE) Exchange Plaza, Plot no. C-1, Block-G, Bandra Kurla Complex, Bandra (E), Mumbai -400 051  Scrip Symbol: WEL ISIN: INE02WG01016	To, BSE Limited Corporate Relation Department 1st Floor, New Trading Ring Rotunga Building Phiroze Jeejeebhoy Towers Dalal Street, Mumbai - 400 001  Scrip Code: 543449
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**SUB: OUTCOME OF THE BOARD MEETING HELD ON 12<sup>TH</sup> FEBRUARY, 2024**

*Ref: Regulation 30 & 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015*

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company at their meeting held today, i.e. February 12, 2024, inter- alia, considered and approved the Un-Audited Financial Results of the Company for the quarter and nine months ended December 31, 2023. Copy of the Un-Audited Financial Results pursuant to Regulation 33 of the Listing Regulations along with Limited Review Report of the Statutory Auditors thereon is enclosed herewith.

These results are also being uploaded on the Company's website at [www.wonderelectricals.com](http://www.wonderelectricals.com).

The Board meeting was commenced at 2:00 P.M. and concluded at 2:30 P.M.

Kindly take note of the same for your record and acknowledge the receipt.

Thanking You,

For WONDER ELECTRICALS LIMITED



**Dhruv Kumar Jha**  
Company Secretary & Compliance Officer

# 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@wonderfibromats.com

## Statement of Unaudited Financial Results for Quarter and Nine Months ended December 31, 2023

(All Amount in INR Lakhs unless otherwise stated)

Sr. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operation	13,116.32	6,257.72	9,580.34	31,069.61	25,600.93	40,251.92
II	Other Income	4.17	83.77	9.96	88.17	12.96	2.21
	<b>III. Total Revenue (I + II)</b>	<b>13,120.49</b>	<b>6,341.49</b>	<b>9,590.29</b>	<b>31,157.78</b>	<b>25,613.88</b>	<b>40,254.13</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	11,838.22	5,831.86	7,764.42	28,229.66	21,963.52	35,044.88
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade (Accretion)	(637.13)	(418.15)	618.19	(1,253.05)	541.38	156.23
	Manufacturing Expenses	409.86	247.32	277.55	1,090.15	845.32	1,247.33
	Employee benefits Expenses	685.37	422.17	466.73	1,619.88	1,265.20	1,732.91
	Financial Cost	141.75	65.12	94.44	280.56	223.60	295.90
	Administrative & Selling Expenses	127.31	77.34	88.27	283.03	239.33	346.20
	Depreciation and Amortization Expenses	156.45	133.94	139.88	412.27	403.52	541.18
	<b>Total Expenses (IV)</b>	<b>12,721.82</b>	<b>6,359.61</b>	<b>9,449.48</b>	<b>30,662.50</b>	<b>25,481.87</b>	<b>39,364.63</b>
V	Profit before exceptional and extraordinary items and tax (III-IV)	<b>398.67</b>	<b>(18.12)</b>	<b>140.81</b>	<b>495.28</b>	<b>132.01</b>	<b>889.50</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V + VI)	<b>398.67</b>	<b>(18.12)</b>	<b>140.81</b>	<b>495.28</b>	<b>132.01</b>	<b>889.50</b>
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before tax (VII + VIII)	<b>398.67</b>	<b>(18.12)</b>	<b>140.81</b>	<b>495.28</b>	<b>132.01</b>	<b>889.50</b>
X	<b>Tax Expenses:</b>						
	(1) Current Tax	103.98	(4.65)	36.01	138.44	55.84	271.49
	(2) Deferred Tax Liabilities/(Assets)	(4.60)	(3.37)	0.55	(5.67)	(6.87)	(11.05)
XI	Profit(Loss) after Tax (IX-X)	<b>299.29</b>	<b>(10.09)</b>	<b>104.24</b>	<b>362.51</b>	<b>83.03</b>	<b>629.06</b>
XII	<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 (XII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Total Other Comprehensive Income for the period (XI+XII)</b>	<b>299.29</b>	<b>(10.09)</b>	<b>104.24</b>	<b>362.51</b>	<b>83.03</b>	<b>629.06</b>
XIV	Paid up Equity share capital (face value of Rs. 10/- each)	1,340.08	1,340.08	1,340.08	1,340.08	1,340.08	1,340.08
XV	Total Reserves i.e. Other equity						4,621.49
XVI	Earning per equity share:						
	(1) Basic	2.23	(0.08)	0.78	2.71	0.62	4.69
	(2) Diluted	2.23	(0.08)	0.78	2.71	0.62	4.69

For and on behalf of the Board of Directors of  
**Wonder Electricals Limited**  
(Formerly Known as Wonder Fibromats Limited)

*Harsh Kumar Anand*  
**Harsh Kumar Anand**  
(Chairman & Managing Director)  
DIN: 00312438



Place: New Delhi  
Dated: 12.02.2024

**Notes to Financial Results for the Quarter and Nine months ended on 31<sup>st</sup> December, 2023**

1. The above financial results of the Company for the quarter and nine month ended December 31, 2023 have been reviewed & approved by the Audit Committee & taken on record by the Board of Directors at the Board Meeting held on February 12, 2024;
2. The Statutory Auditors of the Company have carried out "Limited Review" of the above unaudited financial results for the quarter year ended December 31, 2023. The Statutory Auditors have expressed an unqualified/unmodified audit opinion on these financials results;
3. As the Company's business activities fall within single primary business segment Viz. Manufacturing of Fans and in the opinion of the management there does not exist separate reportable geographical segment, the disclosure requirement of Accounting Standard 17- "Segment Reporting", issued by the Institute of Chartered Accountants of India are not applicable;
4. For expansion of Business, Company has purchased the Fan Manufacturing business of M/s Uttaranchal Industries, Plot No. 33, Sector 8A, SIDCUL, Haridwar-249403, Uttarakhand on Slump Sale Basis. No cash consideration was paid. Against the consideration, Company in the meeting of Board of Directors dated 31st October,2023 has approved the allotment of 23,42,665 (Twenty-Three Lakhs Forty-Two Thousand Six Hundred Sixty-Five) 5% Non-convertible, Non- participating and Non-Cumulative Redeemable Preference shares having face value of INR 100/- each to M/s Uttaranchal Industries.



5. The figures for the nine month ended on 31<sup>st</sup> December'2023 are sum total of figures of six month ended on 30<sup>th</sup> September'2023 and figures of quarter ended on 31<sup>st</sup> December'2023 of the unaudited financial results in respect of the year-to-date unaudited financial figures for the period ended on 31<sup>st</sup> December'2023 and the published unaudited half yearly figures ended on 30<sup>th</sup> September 2023, of the previous reported period, which was subject to limited review;
6. 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;
7. 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**  
(Formerly known as Wonder Fibromats Limited)



**Harsh Kumar Anand**  
(Chairman and Managing Director)  
DIN-00312438

**Place:-New Delhi**  
**Date:- 12.02.2024**

**Independent Auditor's Limited Review Report on Unaudited Quarterly and Year to Date Financial Results of Wonder Electricals Limited (Formerly known as Wonder Fibromats Limited) 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**  
**(Formerly known as Wonder Fibromats Limited)**  
**New Delhi**

We have reviewed the accompanying statement of unaudited financial results of **M/s Wonder Electricals Limited (Formerly known as Wonder Fibromats 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 31<sup>st</sup> December 2023 and year to date from 01<sup>st</sup> April 2023 to 31<sup>st</sup> December 2023 (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 modified by SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29.03.2019.

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 Accounting Standard 25, (AS 25) "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. 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 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 provide 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, 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.

We have reviewed the financial results and other information presented in accordance with Accounting Standard 25 Interim Financial reporting (AS 25) for the quarter ended 31<sup>st</sup> December 2023 and year to date from 01<sup>st</sup> April 2023 to 31<sup>st</sup> December 2023 and have been presented solely on the basis of information compiled by the management.

For **AYK & Associates**

Chartered Accountants

(Registration No. 018591C)



**CA Anoop Kumar Jaijath**

Partner

(Membership No. 086515)

**UDIN:- 24086515BKESHG6659**

**Place: New Delhi**

**Date: 12.02.2024**