

WONDER FIBROMATS LIMITED

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

CIN:- L31900DL2009PLC195174

Unaudited Statement of Assets and Liabilities as on September 30, 2020

(All Amount in INR Lakhs unless otherwise stated)

Particulars	As on September 30,2020	As on March 31,2020
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	837.55	837.55
(b) Reserves and Surplus	3,128.94	3,446.68
(2) Non-Current Liabilities		
(a) Long-Term Borrowings	130.42	126.70
(b) Deferred Tax Liabilities (Net)	11.98	20.34
(3) Current Liabilities		
(a) Short-Term Borrowings	1,545.32	1,137.52
(b) Trade Payables		
-Total outstanding dues of Micro & Small Enterprises	4,721.62	7,222.38
-Total outstanding dues of Creditors other than Micro & Small Enterprises	2,031.06	4,305.51
(c) Other Current Liabilities	50.24	60.64
(d) Short-Term Provisions	192.66	336.85
Total Equity and Liabilities	12,649.81	17,494.15
II. ASSETS		
(1) Non-Current Assets		
(a) Fixed Assets		
(i) Tangible Assets	2,213.96	2,338.52
(ii) Capital work-in-Progress	796.05	472.85
(b) Other Non-Current Assets	72.34	62.83
(2) Current Assets		
(a) Inventories	2,176.77	2,964.18
(b) Trade Receivables	5,640.24	9,943.88
(c) Cash & Cash Equivalents	946.65	874.30
(d) Short-Term Loans and Advances	124.26	89.79
(e) Other Current Assets	679.53	747.80
Total Assets	12,649.81	17,494.15

The disclosure is an extract of the unaudited Balance Sheet as at September 30, 2020 and audited Balance Sheet as at March 31, 2020 prepared in compliance with the Accounting Standards specified under section 133 of the Companies Act, 2013

Figures of previous year have been regrouped or recast wherever necessary, in order to make them comparable.
See accompanying notes to the financial results

For and on behalf of the Board of Directors of
Wonder Fibromats Limited

Harsh Kumar Anand

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



Place: New Delhi
Dated: 10.11.2020

WONDER FIBROMATS LIMITED

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

CIN:- L31900DL2009PLC195174

Statement of unaudited financial results for the half year ended september 30, 2020

(All Amount in INR Lakhs unless otherwise stated)

Sr. No	Particulars	Half Year Ended		Year Ended	
		September 30,2020	March 31,2020	September 30,2019	March 31,2020
		Unaudited (refer note 2)	Audited (refer note 2)	Unaudited (refer note 2)	Audited
I	Revenue from Operation	7,318.35	18,257.42	11,469.90	29,727.33
II	Other Income	21.64	8.87	44.94	53.80
	III. Total Revenue (I + II)	7,339.99	18,266.29	11,514.84	29,781.13
IV	Expenses:				
	Cost of materials consumed	4,579.69	12,234.36	8,997.02	21,231.37
	Purchase of Stock in trade	1,265.38	2,818.82	101.31	2,920.14
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade (Acetion)	125.18	(384.61)	6.45	(378.16)
	Manufacturing Expenses	776.88	2,028.12	1,315.61	3,343.72
	Employee benefits Expenses	582.68	705.28	622.09	1,327.37
	Financial Cost	67.26	146.33	3.55	149.88
	Administrative & Selling Expenses	104.65	148.88	155.88	304.76
	Depreciation and Amortization Expenses	164.22	140.53	184.16	324.69
	Total Expenses (V)	7,665.95	17,837.70	11,386.08	29,223.78
VI	Profit before exceptional and extraordinary items and tax (IV-V)	(325.95)	428.58	128.76	557.35
VII	Exceptional Items	-	-	-	-
VIII	Profit before extraordinary items and tax (VI + VII)	(325.95)	428.58	128.76	557.35
IX	Extraordinary Items	-	-	-	-
X	Profit before tax (VIII - IX)	(325.95)	428.58	128.76	557.35
XI	Tax expenses:				
	(1) Current Tax	0.14	75.55	27.39	102.94
	(2) Deferred Tax Liabilities/(Assets)	(8.35)	11.27	(1.05)	10.23
XII	Profit(Loss) after Tax (X-XI)	(317.74)	341.76	102.42	444.18
XIII	Earning per equity share:				
	(1) Basic	(3.79)	4.08	1.22	5.30
	(2) Diluted	(3.79)	4.08	1.22	5.30

For and on behalf of the Board of Directors of
Wonder Fibromats Limited

Harsh Kumar Anand

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



Place: New Delhi
Dated: 10.11.2020

WONDER FIBROMATS LIMITED

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

Unaudited Cash Flow Statement for half year ended September 30, 2020

(All Amount in INR Lakhs unless otherwise stated)

S. No.	Particulars		For the half year ended September 30, 2020	For the half year ended September 30, 2019
			Amount (₹)	Amount (₹)
I	CASH FLOWS FROM OPERATING ACTIVITIES			
	Profit before Tax and exceptional items		(325.95)	128.76
	(Adjustment to reconcile profit before tax to cash generated by operating activities)			
	Depreciation		164.22	184.16
	Increase/(Decrease) in Trade Payables		(4,775.20)	(4,380.83)
	Increase/(Decrease) in Other Current Liabilities		(10.40)	
	Increase/(Decrease) in Short-Term Provisions		(144.33)	(326.13)
	Decrease/(Increase) in Trade Receivables		4,303.64	3,458.26
	Decrease/(Increase) in Short Term Loan & Advances		(34.47)	(11.09)
	Decrease/(Increase) in Other Current Assets		68.28	(15.89)
	Decrease/(Increase) in Inventories		787.41	495.61
	Net Cash Generated from Operating Activities		33.20	(467.14)
II	CASH FLOWS FROM INVESTING ACTIVITIES			
	Purchase of Fixed Assets		(52.81)	(128.78)
	Sale/Decrease of Fixed Assets		13.15	(35.30)
	Decrease/(Increase) in Capital Work in Progress		(323.21)	
	Decrease/(Increase) in Other Non- Current Assets		(9.51)	
	Net Cash used in Investing Activities		(372.38)	(164.08)
III	CASH FLOWS FROM FINANCING ACTIVITIES			
	Increase/(Decrease) in Share Capital		-	222.40
	Increase/(Decrease) in Long-Term Borrowings		3.73	(82.53)
	Increase/(Decrease) in Short-Term Borrowings		407.81	(38.10)
	Increase/(Decrease) in Reserve & Surplus		-	1,617.43
	Net Cash used in Financing Activities		411.54	1,719.19
IV	Net Increase/(Decrease) in Cash & Cash Equivalents	(I+II+III)	72.36	1,087.97
V	Cash & Cash Equivalents at the beginning of the period		874.30	24.20
VI	Cash & Cash Equivalents at the end of the period	(IV+V)	946.65	1,112.17

For and on behalf of the Board of Directors of
Wonder Fibromats Limited

Harsh

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



Place: New Delhi
Dated: 10.11.2020

Notes to standalone financial results for the half year ended September 30, 2020

1. The above financial results of the Company for the half year ended September 30, 2020 have been reviewed & approved by the Audit Committee & taken on record by the Board of Directors at the Board Meeting held on November 10, 2020. The Statutory Auditors of the Company have carried out "Limited Review" of the above unaudited financial results for the half year ended September 30, 2020. The Statutory Auditors have expressed an unqualified/unmodified audit opinion on these financials results.
2. Figures for the six months ended March 31, 2020 is balancing figures between audited figures in respect of full financial year and the published year to date figures up the first half of the relevant year. The figures upto the end of the first half were only reviewed and were not audited.
3. The outbreak of Corona Virus (COVID-19) pandemic has caused significant disturbance and slowdown of economic activity globally and in India. The company's operation and financial results for the half year ended September 30, 2020 have been adversely impacted by lockdown imposed to contain the spread of COVID-19. The company's manufacturing facilities were shut down from 25th March'2020 to gradually resume its operation from 07th May' 2020 with precautions and with reduced availability of workforce. The impact of COVID-19 remain uncertain and may be different from what the management has estimated as of the date of approval of these financial results and efforts are being made to minimize the impact and company will continue to closely monitor any development, future economic and business outlook and its impact on the company's future financial statements.
4. 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. .
5. The proceeds from the IPO (Net of issue related expenses of Rs. 1,40,56,972) are Rs. 18,38,79,028/-. The proceeds have been utilized as per details given below:-

(Amt in Lakhs)

Particulars	Utilisation as per Prospectus	Utilisation up to September 30, 2020



To finance the Expenditure towards Acquisition of Land, Site Development and Other Civil Work	440.00	440.00
To Acquire the Plant & Machinery	290.00	98.64
To part finance the requirement of Incremental Working Capital	900.00	767.62
To meet General corporate purposes	213.60	213.60
To meet the expenses of the Issue	135.76	135.76
Unutilised Fund (Kept in Fixed Deposit in Scheduled Bank)	Nil	Nil
Total	1,979.36	1,655.62

6. The figures of the previous year/ period have been reworked, regrouped, rearranged and reclassified whenever necessary to correspond to the figures of the current reporting period.

For and on behalf of Board of Directors of
Wonder Fibromats Limited

Harsh Kumar Anand



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

Place:-New Delhi
Date: - 10.11.2020



**Independent Auditor Limited Review Report on half year Unaudited
standalone Financial Results of 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 Fibromats Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **M/s Wonder Fibromats Limited** (the "Company") for the six month period ended **September 30, 2020** (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").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has 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 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 29th 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 half year ended 30th September, 2020 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 Jairath

Partner

(Membership No. 086515)

UDIN:- 20086515AAAACD5372

Place: New Delhi

Date: 10.11.2020



FORMERLY KNOWN AS
WONDER FIBROMATS PVT. LTD.

REGISTERED OFFICE: 45, GROUND FLOOR, OKHLA INDUSTRIAL ESTATE (PHASE III),
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BHAGWANPUR, ROORKEE, UTTARAKHAND

INFO@WONDERFIBROMATS.COM

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Date: 10th November 2020

To,

The Board of Directors
Wonder Fibromats Limited
45, Ground Floor, Okhla Industrial Estate,
Phase-III, New Delhi -110020

**Sub.: Certificate pursuant to Regulation 33(2)(a) of the Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

Dear Sir/Ma'am,

In compliance with the regulation 33(2)(a) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, we do hereby confirm and declare that, financial statements of the company for the half year ended 30th September 2020, do not contain any false or any misleading statement or figures and do not omit any material facts which may make the statements or figures contained therein misleading.

We requested to kindly take note of the aforesaid information on records and acknowledge the receipt of the same

For Wonder Fibromats Limited

Harsh

Harsh Kumar Anand
[Chairman & Managing Director]
DIN: 00312438



Yogesh Anand
[Chief Financial Officer]

Date: 10.11.2020
Place: New Delhi