



WOL/NSE/2025/33

Date: May 19, 2025

To,
Listing Compliance Department
**National Stock Exchange of India
Limited**
Exchange Plaza, 05th Floor,
Plot No. C-1, Block G,
Bandra Kurla complex, Bandra (E)
Mumbai – 400051

NSE Scrip Code: - WOL3D

Sub.: Outcome of the Board Meeting held on 19th May 2025

Ref: Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at their meeting held on Monday, 19th May 2025, at 2.30 P.M. at the Registered office of the Company at 18, Ground Floor, Bombay Cotton Mill Estate, Dattaram Lad Marg, Kalachowky, Mumbai, 400033, inter-alia;

1. Considered, approved, and took on record the Standalone Audited Financial Results, duly reviewed by the Audit Committee, along with Independent Auditor's Report submitted by the Statutory Auditor of the Company for the Half Year and Year ended on 31st March 2025.
2. Based on the recommendations of the Audit Committee, appoint M/s ADMS & ASSOCIATES, Chartered Accountants (Firm Registration no. 123456W) as Internal Auditor of the Company for Financial Year 2025-26.

Pursuant to Regulation 33 and all other applicable regulations, if any of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the following documents:

WOL3D INDIA LIMITED



1. Auditors Report on the Standalone Audited Financial Results for the half year and year ended 31st March 2025.
2. Standalone Audited financial Results for the half year and year ended 31st March 2025
3. Declaration on un-modified opinion in respect of Standalone Audited Financial Results for the year ended 31st March 2025.
4. Statement of Deviation and Variation for Utilization of Funds Raised in Initial Public Offering (IPO) of the Company under Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
5. The disclosures as required under Regulation 30 of the Listing Regulations read with SEBI Circular SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 for appointment of Internal Auditor as Annexure A.

The meeting of Board of Directors commenced at 3.00 P.M. and concluded at 4.30 P.M. The above information is also available on the website of company at <https://www.wol3d.com>.

You are requested to take the above cited information on your records.

Thanking You,

Yours sincerely,

For, Wol 3D India Limited
(Formerly Known as Wol 3D India Private Limited)

Rahul Chandalia
Managing Director
DIN: 0834580

WOL3D INDIA LIMITED

Independent Auditor's Report on Standalone Financial Results of WOL 3D INDIA LIMITED for the half year ended and year ended 31st March, 2024 -pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors,
WOL 3D INDIA LIMITED

Opinion

We have audited the accompanying Statement of half yearly and year to date Standalone Financial Results of **WOL 3D INDIA LIMITED** ('the Company') for the half Year ended 31st March, 2025 and for the year ended 31st March, 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.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards ('AS') and other accounting principles generally accepted in India, of the net profit of the Company for the half year ended and for the year ended 31st March 2025.

Basis for Opinion

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 Statement' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements for the year ended 31st March 2024 under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Board Of Directors for the Statement

This Statement, which is the responsibility of the Company's Management and the Board of Director's and approved by the Board of Director's, has been prepared on the basis of standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with the accounting principles generally accepted in India, including AS prescribed under Section 133 of the Act, read with relevant rules issued there under 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 gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Management and Board of Directors are 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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 in place adequate internal financial controls with reference to Standalone Financial Statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's 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 represents 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

For A D V & ASSOCIATES

Chartered Accountants

FRN: 128045W

Pratik Digitally signed
by Pratik Kabra
Date:
Kabra 2025.05.19
15:38:30 +05'30'

Pratik Kabra



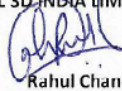
Partner

M. No.:611401

UDIN: 25611401BMHWOK1863

Place: Mumbai

Date: 19/05/2025

<p style="text-align: center;"> WOL 3D INDIA LIMITED (FORMERLY KNOWN AS WOL 3D INDIA PRIVATE LIMITED) 18, Ground floor, Bombay Cotton Mill Estate, Dattaram Lad Marg, Kalachowky, Mumbai, Maharashtra - 400033 CIN:U74110MH1988PLC049454 STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2025 (₹ in lakhs) Unless otherwise specified </p>					
Particulars	Half Year Ended			Year Ended	
	March 31, 2025	September 30, 2024	March 31, 2024	March 31, 2025	March 31, 2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Revenue from Operations	2551.47	2272.18		4823.66	3958.62
Other Incomes	102.03	6.39		108.42	42.80
Total Income (I)	2653.50	2278.57		4932.07	4001.43
Expenses			the company got listed on NSE SME platform w.e.f 30th september 2024 therefore half year ended financial result are prepared by the company for the first time hence, financial result for six months ended on 31st march 2024 are not applicable		
Cost of Raw Materials Consumed	701.05	145.80		846.86	210.08
Purchases of stock in Trade	1558.66	1422.45		2981.11	2990.05
Change in Inventories	(587.39)	(153.98)		(741.36)	(688.06)
Employee Benefits Expenses	248.31	176.09		424.41	229.30
Finance Costs	5.36	40.06		45.42	37.48
Depreciation	15.41	12.06		27.48	19.53
Other Expenses	355.29	246.29		601.58	517.25
Total Expenses (II)	2296.70	1888.79		4185.48	3315.63
Profit before Exceptional & Extraordinary items and Tax (I-II)	356.80	389.79		746.59	685.79
Exceptional Items		-		-	-
Profit before Extraordinary items and tax	356.80	389.79		746.59	685.79
Extraordinary Items					-
Profit before tax	356.80	389.79		746.59	685.79
Tax Expense					
Current Tax	91.89	99.67		191.56	175.55
Earlier Year Tax					8.89
Deferred Tax Expenses	(1.52)	(2.57)		(4.09)	(2.59)
Profit for the period from Continuing Operations	266.43	292.70		559.12	503.94
Profit from Discontinuing Operations					-
Tax Expense of Discontinuing Operations					-
Profit for the period	266.43	292.70		559.12	503.94
Earning per share					
Basic (in Rs)	4.65	5.11		9.76	10.08
Diluted (in Rs)	4.65	5.11		9.76	10.08
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> Date : 19th May 2025 Place : Mumbai </div> <div style="text-align: center;">   </div> <div style="text-align: right;"> For WOL 3D INDIA LIMITED (formerly known as WOL 3D INDIA LIMITED)  Rahul Chandalia Chairman & Managing Director </div> </div>					

WOL 3D INDIA LIMITED
(FORMERLY KNOWN AS WOL 3D INDIA PRIVATE LIMITED)
18, Ground floor, Bombay Cotton Mill Estate, Dattaram Lad Marg, Kalachowky, Mumbai, Maharashtra - 400033
CIN:U74110MH1988PLC049454
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31st MARCH 2025

i. The above audited financial results for the half year ended and year ended 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of WOL 3D INDIA LIMITED ("the Company") in their meeting held on 19th may, 2025.

ii. The statutory Auditor Have Carried Out Independed Audit for the year ended 31.03.2025

iii. The above audited financial results for the half year ended and year ended 31st March, 2025 are prepared in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounting) Rules, 2014 as amended and other recognized accounting practices and policies, as applicable.

iv. In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the above results have been audited by the Statutory Auditors of the Company for the half year ended and year ended 31st March, 2025

v. The Company is operating in a single segment. Hence, the above financial results are based on single segment only.

vi. The figures of the previous period have been re-grouped or rearranged, wherever considered necessary.

vii. The Proceeds of IPO have been utilised till March 31, 2025 as per the below mentioned table:

	Amount Allocated for the Object	Amount utilized	balance available in bank	Balance Available as Fixed Deposit
Object of the Issue				
Repayment in full or in part, of certain of our outstanding borrowing	300.00	300.00	-	-
To meet Working Capital requirements	1450.00	1450.00	-	-
General Corporate Purpose	186.00	186.00	-	-
total	1936.00	1936.00	-	-


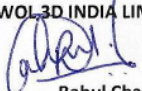
viii. statement of asset and liability as on 31.03.2025 are enclosed herewith





For WOL 3D INDIA LIMITED
(formerly known as WOL 3D INDIA LIMITED)

Rahul Chandalia
Chairman & Managing Director

Date : 19th May 2025
Place : Mumbai

<p style="text-align: center;"> WOL 3D INDIA LIMITED (FORMERLY KNOWN AS WOL 3D INDIA PRIVATE LIMITED) 18, Ground floor, Bombay Cotton Mill Estate, Dattaram Lad Marg, Kalachowky, Mumbai, Maharashtra - 400033 CIN:U74110MH1988PLC049454 BALANCE SHEET AS AT MARCH 31, 2025 </p>		
(₹ in lakhs) Unless otherwise specified		
Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
Equity & Liabilities		
Shareholders funds:		
Share Capital	645.20	300.00
Reserves and Surplus	2934.37	770.74
Money received against Share Warrents	-	-
Share Application Money pending Allotment	-	-
Non-Current liabilities:		
Long-Term Borrowings	-	331.43
Deferred Tax Liabilities	-	-
Long Term Provisions	16.44	7.64
Current Liabilities:		
Short Term Borrowings	-	278.44
Trade Payables		
(i) Total Outstanding Dues of Micro & Small Enterprises		
(ii) Total Outstanding Dues of Creditors Other Than Micro & Small Enterprises	676.92	516.17
Other Current Liabilities	177.13	110.68
Short Term Provisions	42.00	141.17
Total Equity & Liabilities	4492.07	2456.27
Assets		
Non-Current Assets:		
Property, Plant & Equipment and Intangible Assets		
(i) Property, Plant & Equipment	122.76	55.18
(ii) Intangible Assets	.09	.12
Non-Current Investments		
Deferred Tax Assets	10.33	6.24
Other Non-Current Assets	460.28	40.77
Current Assets:		
Current Investments	541.97	-
Inventories	2382.65	1680.65
Trade Receivables	482.89	400.95
Cash and Cash Equivalents	111.18	92.62
Short Term Loans and Advances	250.48	135.27
Other Current Assets	129.45	44.48
Total Assets	4492.07	2456.27
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Date : 19th May 2025</p> <p>Place : Mumbai</p> </div> <div style="text-align: center;">  </div> <div> <p>For WOL 3D INDIA LIMITED (formerly known as WOL 3D INDIA LIMITED)</p> <p style="text-align: right;">  Rahul Chandalia Chairman & Managing Director </p> </div> </div>		

WOL 3D INDIA LIMITED (FORMERLY KNOWN AS WOL 3D INDIA PRIVATE LIMITED) 18, Ground floor, Bombay Cotton Mill Estate, Dattaram Lad Marg, Kalachowky, Mumbai, Maharashtra - 400033 CIN:U74110MH1988PLC049454 CASHFLOW STATEMENT FOR THE YEAR ENDED ON MARCH 31, 2025		
(₹ in lakhs) Unless otherwise specified		
Particulars	For the year ended on March 31, 2025	For the year ended on March 31, 2024
Cash Flow From Investing Activities:		
Net Profit before tax as per Profit And Loss A/c	746.59	685.79
Adjustments for:		
Opening Reserve Adjustment	-	25.48
Depreciation	27.48	19.53
Interest	37.11	31.85
Interest Income	(16.71)	(1.67)
Operating Profit Before Working Capital Changes	794.47	760.98
Adjusted for (Increase)/ Decrease in:		
Increase / (Decrease) in Inventories	(702.00)	(1045.82)
Increase / (Decrease) in trade receivable	(81.94)	153.97
Increase / (Decrease) in Other Current Assets	(84.97)	(18.36)
Increase / (Decrease) in Trade Payables	160.75	433.75
Increase / (Decrease) in short term provisions	(99.17)	62.42
Increase / (Decrease) in other current liabilities	66.45	69.35
Increase / (Decrease) in long term provisions	8.80	7.64
Cash generated from operations		
Net Income Tax (Paid)/Refund	(191.56)	(184.44)
Cash Generated From Operations	(129.16)	239.49
Appropriation of Profit	-	-
Net Income Tax paid/ refunded	-	-
Net Cash Flow from/(used in) Operating Activities: (A)	(129.16)	239.49
Cash Flow From Investing Activities:		
(Purchase) /Sale of Fixed Assets	(95.03)	(17.97)
(Increase) / Decrease in Other non current assets	(419.50)	(23.14)
(Increase) / Decrease in Short term loans and advances	(115.21)	(49.71)
(Increase) / Decrease in Current Investment	(541.97)	-
Interest Income	16.71	1.67
Net Cash Flow from/(used in) Investing Activities: (B)	(1155.00)	(89.15)
Cash Flow from Financing Activities:		
Interest & Finance Cost	(37.11)	(31.85)
(Repayments) / proceeds of long term borrowings	(331.43)	(20.08)
(Repayments) / proceeds of short term borrowings	(278.44)	(52.13)
Proceeds for issue of Shares	1949.70	-
Net Cash Flow from/(used in) Financing Activities (C)	1302.73	(104.06)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	18.56	46.28
Cash & Cash Equivalents As At Beginning of the Year	92.62	46.34
Cash & Cash Equivalents As At End of the Year	111.18	92.62
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> Date : 19th May 2025 Place : Mumbai </div> <div style="text-align: center;">  </div> <div style="text-align: right;"> For WOL 3D INDIA LIMITED (formerly known as WOL 3D INDIA LIMITED)  Rahul Chandalia Chairman & Managing Director </div> </div>		



WOL/NSE/2025/34

Date: May 19, 2025

To,
Listing Compliance Department
**National Stock Exchange of India
Limited**
Exchange Plaza, 05th Floor,
Plot No. C-1, Block G,
Bandra Kurla complex, Bandra (E)
Mumbai – 400051

NSE Scrip Code: - WOL3D

Sub.: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/Madam,

Pursuant to Regulation 33(3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended) In compliance with the provision of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, | Rahul Chandalia, Managing Director of the Company, hereby declare that, M/s ADV & Associates, Chartered Accountants (ICAI Firm Registration No. FRN: 128045W) Statutory Auditor of the Company has issued an Audit Report with unmodified opinion on Annual Audited Standalone Financial Results of the Company for financial year ended 31st March, 2025.

Kindly take above information on record and acknowledge.

Thanking You,

Yours sincerely,

**For, Wol 3D India Limited
(Formerly Known as Wol 3D India Private Limited)**

Rahul Chandalia
Managing Director
DIN: 0834580

WOL3D INDIA LIMITED



**STATEMENT OF DEVIATION(S) OR VARIATION(S) UNDER REGULATION 32(8) OF
SEBI (LODR) REGULATIONS, 2015.**

As required under Regulation 32 of SEBI (LODR) Regulations, 2015, we hereby certify that there has been no deviation(s) or variation(s) in the utilization of proceeds from issue and the fund raised is being utilized for the purpose stated in the offer document.

Name of Listed Entity	WOL3D India Limited
Mode of Fund Raising	Public Issue (IPO)
Date of Raising Funds	Date of Listing on Exchange: 30/09/2024 Date of allotment : 26/09/2024
Amount Raised	19,36,00,000
Report filed till Half year ended	March 31, 2025
Monitoring Agency	NA
Monitoring Agency Name, if applicable	NA
Is there a Deviation/ Variation in use of funds raised	NA
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Shareholders	NA
If yes, date of shareholders' approval	NA
Explanation for the Deviation/ Variation	NA
Comments of the Audit Committee after review	NA

WOL3D INDIA LIMITED

Comments of the Audit Committee after review	NA
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Objects for which funds have been raised and where there has been a deviation, in the following table:

S. No	Objective of Issue	Modified Object	Original Allocation	Amount Utilized till March 31, 2025	Amount of Deviation/ Variation for the Quarter according to applicable Object.	Remarks
1.	Working Capital	NA	145000000	145000000	NA	—
2.	GCP	NA	186000000	186000000	NA	—
3.	Repayment in full or in part of certain of our outstanding borrowing	NA	300000000	300000000	NA	—

For, Wol 3D India Limited

(Formerly Known as Wol 3D India Private Limited)

Rahul Chandalia

Managing Director

DIN: 0834580

WOL3D INDIA LIMITED

We, **A D V & ASSOCIATES**, Chartered Accountants, Statutory Auditors of **WOL 3D INDIA LIMITED**, having its registered office situated at 18, ground floor, Bombay Cotton Mill Estate, Dattaram Lad Marg, Kalachowky, Mumbai City, Mumbai, Maharashtra, India, 400033

Certify that **WOL 3D INDIA LIMITED** has utilized the Funds raised through Initial Public Offer (IPO) up to 31st march, 2025, as under:

(Figures in Lakhs)

Object of the Issue	Amount Allocated for the Object	Amount utilized	Balance available in bank	Balance Available as Fixed Deposit
Repayment in full or in part, of certain of our outstanding borrowing	300.00	300.00	-	-
To meet Working Capital requirements	1450.00	1450.00	-	-
General Corporate Purpose	186.00	186.00	-	-
Total	1936.00	1936.00	-	-

The above details are given on the basis of necessary records & books of accounts produced before us and information given to us by the management.

We hereby certify that there has been no deviation in the utilization of funds raised through the Initial Public Offering (IPO).

For A D V & ASSOCIATES
Chartered Accountants
FRN:128045W

Pratik
Kabra
Digitally signed
by Pratik Kabra
Date: 2025.05.19
16:17:17 +05'30'

Pratik Kabra
Partner
M.No.:611401
UDIN: 25611401BMHWOM5475
Place: Mumbai
Date: 19/05/2025

Annexure A

Disclosures under Regulation 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 is as under:

Sr. No	Particulars	
1	Name of Internal Auditor	ADMS & ASSOCIATES
2	Reason for change viz. appointment	Appointment
3	Date of appointment	19.05.2025
4	Brief Profile	The firm was established on 27/02/2003 by ANAMIKA AJMERA, situated B WING 601-605, RAYLON ARCADE, RK MANDIR ROAD KONDIVITA, ANDHERI EAST, MUMBAI, MAHARASHTRA, INDIA, 400059
5	Disclosure of relationships between Directors	Not Applicable

WOL3D INDIA LIMITED