

# WeP Solutions Limited

Regd. Office : 40/1-A, Basappa Complex, Lavelle Road, Bengaluru - 560 001  
CIN : L72200KA1995PLC025617



## Audited Statement of Financial Results for the Quarter and Year ended on March 31, 2025

(₹ in Lakhs except for EPS data)

Particulars	Quarter Ended on			Year Ended on	
	March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
	Audited	Unaudited	Audited	Audited	Audited
<b>1. Income from Operations</b>					
a. Net Sales/Income from Operations	1,810.50	1,588.83	1,800.90	6,470.55	6,874.97
b. Other Operating Income	2.88	0.71	4.16	8.73	9.40
<b>Total Revenue from Operations</b>	<b>1,813.38</b>	<b>1,589.54</b>	<b>1,805.06</b>	<b>6,479.28</b>	<b>6,884.37</b>
c. Other Income	54.91	31.05	26.91	159.92	85.50
<b>Total Income from Operations (net)</b>	<b>1,868.29</b>	<b>1,620.59</b>	<b>1,831.97</b>	<b>6,639.20</b>	<b>6,969.87</b>
<b>2. Expenses</b>					
a. Cost of Material consumed	451.82	289.89	363.21	1,474.66	1,606.34
b. Purchases of stock-in-trade	306.22	278.54	154.39	914.74	835.28
c. Changes in inventories of finished goods, work in progress and stock in trade	(110.51)	(15.33)	235.01	(144.47)	387.16
d. Employees benefits expense	267.56	263.94	246.45	1,051.14	965.96
e. Finance Costs	34.83	41.61	10.42	133.84	49.92
f. Depreciation and amortisation expense	288.16	235.93	219.40	967.84	847.53
g. Other expenses	493.38	409.50	424.92	1,672.43	1,711.01
<b>Total Expenses</b>	<b>1,731.46</b>	<b>1,504.08</b>	<b>1,653.80</b>	<b>6,070.18</b>	<b>6,403.20</b>
<b>3. Profit/(Loss) before exceptional items (1-2)</b>	<b>136.83</b>	<b>116.51</b>	<b>178.17</b>	<b>569.02</b>	<b>566.67</b>
<b>4. Exceptional items</b>	-	-	-	-	-
<b>5. Profit/(Loss) before tax (3-4)</b>	<b>136.83</b>	<b>116.51</b>	<b>178.17</b>	<b>569.02</b>	<b>566.67</b>
<b>6. Tax expense</b>					
a. Current Tax	(24.93)	22.99	23.31	104.17	99.37
b. Deferred Tax	72.23	10.10	46.30	62.31	80.04
<b>7. Net Profit / (Loss) for the Year / Period (5-6)</b>	<b>89.53</b>	<b>83.42</b>	<b>108.56</b>	<b>402.54</b>	<b>387.26</b>
<b>8. Other Comprehensive Income (net of tax)</b>	<b>(6.41)</b>	-	<b>(2.93)</b>	<b>(3.27)</b>	<b>(1.23)</b>
<b>9. Total Comprehensive Income for the Year / Period (7+8)</b>	<b>83.12</b>	<b>83.42</b>	<b>105.63</b>	<b>399.27</b>	<b>386.03</b>
<b>10. Paid-up equity share capital (Face Value of Rs. 10/- per share)</b>	<b>3,680.63</b>	<b>3,676.63</b>	<b>3,660.09</b>	<b>3,680.63</b>	<b>3,660.09</b>
<b>11. Earnings Per Share (EPS) (of Rs.10/- each) (not annualised) (in Rs.)</b>					
(a) Basic	0.24	0.23	0.30	1.10	1.06
(b) Diluted	0.24	0.23	0.30	1.09	1.05

### Notes:

- The above Financial results of the Company were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 17th May 2025. Statutory Auditors have audited the results for the quarter and year ended on March 31, 2025.
- The figures for the quarter ended March 31, 2025, are the balancing figures between audited figures in respect of the full financial year up to March 31, 2025 and the unaudited published year-to-date figures up to December 31, 2024, being the date of the end of the third quarter of relevant financial year, which were subjected to a limited review.
- The Board of Directors have recommended a final dividend of Rs 0.50 per share on the equity shares with face value of Rs 10 per share subject to the approval of shareholders.
- Segment wise Revenue, Results and Capital Employed :-

The segment wise revenue, results and capital employed figures relate to the respective amounts directly identifiable to each of the segments.

₹ in Lakhs

Particulars	Quarter ended			Year ended	
	March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
	Audited	Unaudited	Audited	Audited	Audited
<b>1. Segment Revenue</b>					
a. Partner Business	493.33	435.82	549.94	1,664.03	1,940.87
b. Enterprise Business	1,320.05	1,153.72	1,255.12	4,815.25	4,943.50
<b>Net Sales / Income from Operations</b>	<b>1,813.38</b>	<b>1,589.54</b>	<b>1,805.06</b>	<b>6,479.28</b>	<b>6,884.37</b>
<b>2. Segment Results</b>					
a. Partner Business	(50.02)	(43.12)	(72.29)	(250.91)	(315.54)
b. Enterprise Business	187.47	168.28	246.27	828.56	887.56
<b>Total</b>	<b>137.45</b>	<b>125.16</b>	<b>173.98</b>	<b>577.65</b>	<b>572.02</b>
Less: Net Interest	0.62	8.65	(4.19)	8.63	5.35
<b>Total Profit Before Tax</b>	<b>136.83</b>	<b>116.51</b>	<b>178.17</b>	<b>569.02</b>	<b>566.67</b>
<b>3. Capital Employed</b>					
a. Partner Business	1,343.05	1,236.49	1,345.66	1,343.05	1,345.66
b. Enterprise Business	6,402.01	6,238.03	5,853.52	6,402.01	5,853.52
<b>Total</b>	<b>7,745.06</b>	<b>7,474.52</b>	<b>7,199.18</b>	<b>7,745.06</b>	<b>7,199.18</b>

The above is an extract of the detailed format of Quarterly financial results filed with the Stock exchange under Regulation 33 of SEBI(Listing obligations and Disclosure

Requirements) Regulations, 2015. Financial results are available on stock exchange website: [www.bseindia.com](http://www.bseindia.com) and on the company website: [www.wepsol.com](http://www.wepsol.com)



7.) The Statement of Assets & Liabilities as at March 31, 2025

Particulars	₹ in Lakhs	
	As at March 31, 2025 Audited	As at March 31, 2024 Audited
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, Plant and Equipment	3,393.88	2,617.00
(b) Capital work-in-progress	312.62	363.51
(c) Other intangible assets	3.50	0.00
(d) Financial Assets		
i. Other financial assets	641.28	185.36
(e) Deferred tax assets (net)	354.17	444.40
(f) Other non-current assets	88.88	67.00
	<b>4,794.33</b>	<b>3,677.28</b>
<b>(2) Current assets</b>		
(a) Inventories	1,444.23	1,156.70
(b) Financial Assets		
i. Trade receivables	1,842.57	1,744.03
ii. Cash and cash equivalents	103.15	1,109.09
iii. Bank balances other than (ii) above	1,486.34	748.73
iv. Other financial assets	66.62	35.59
(c) Other current assets	571.71	517.88
	<b>5,564.62</b>	<b>5,311.82</b>
<b>Total Assets</b>	<b>10,358.95</b>	<b>8,989.10</b>
<b>EQUITY AND LIABILITIES</b>		
<b>(1) EQUITY</b>		
(a) Equity Share capital	3,680.63	3,660.09
(b) Other Equity		
i. Reserves & Surplus	2,609.92	2,362.38
ii. Others	-	-
	<b>6,290.55</b>	<b>6,022.47</b>
<b>LIABILITIES</b>		
<b>(2) Non-current liabilities</b>		
(a) Financial Liabilities		
i. Borrowings	496.81	268.05
ii. Lease Liabilities	22.25	41.60
(b) Provisions	101.85	86.70
(c) Other non-current liabilities	0.17	0.11
	<b>621.08</b>	<b>396.47</b>
<b>(3) Current liabilities</b>		
(a) Financial Liabilities		
i. Borrowings	957.70	908.66
ii. Lease Liabilities	56.91	82.79
iii. Trade payables		
a. Total outstanding dues of Micro and small enterprises	18.37	8.84
b. Total outstanding dues of creditors other than micro and small enterprises	203.17	248.63
iv. Other financial liabilities	1,612.69	874.36
(b) Other current liabilities	491.79	558.79
(c) Provisions	106.79	85.99
	<b>3,447.32</b>	<b>2,568.16</b>
<b>Total Equity and Liabilities</b>	<b>10,358.95</b>	<b>8,989.10</b>

8.) Disclosure of Statement of Cash Flows as per Regulation 33 of the SEBI (LODR) Regulations, 2015 for the year ended on 31st March 2025

Audited statement of Cash Flows for the period ended March 31, 2025		
Particulars	₹ in Lakhs	
	March 31, 2025 Audited	March 31, 2024 Audited
<b>Cash Flow From Operating Activities</b>		
Profit / (Loss) before income tax	589.03	566.67
<b>Adjustments for:</b>		
Depreciation & Amortisation	967.84	847.53
Provision for doubtful debts	109.85	69.16
Employee share based payment expense	31.17	31.53
Loss / (Profit) on Sale of Fixed Assets	13.72	3.18
Net Exchange differences	(1.12)	6.52
Interest Income	(127.79)	(46.07)
Interest Expense	133.84	49.22
	<b>1,696.54</b>	<b>1,528.84</b>
<b>Changes in Operating assets and liabilities</b>		
(Increase)/Decrease in Inventories	(285.49)	189.26
(Increase)/Decrease in Trade Receivables ((Current & Non Current))	(258.39)	(213.67)
(Increase)/Decrease in Financial & Other assets (Current & Non Current)	(1,263.73)	(183.77)
(Increase)/Decrease in Trade Payables, Provisions, Other Financial Liabilities & Other	866.00	224.70
<b>Cash Generated from Operations</b>	<b>754.93</b>	<b>1,544.37</b>
Income taxes paid	111.83	113.24
<b>Net Cash Inflow/(Outflow) from Operating Activities</b>	<b>643.10</b>	<b>1,431.13</b>
<b>Cash Flow From Investing Activities</b>		
Purchase of Property, Plant & Equipment (including CWIP)	(1,673.14)	(935.00)
Purchase of Intangible Assets	(6.00)	-
Proceeds from Sale of Fixed Assets	13.96	2.82
Interest Income	127.79	46.07
<b>Net Cash Inflow/(Outflow) from Investing Activities</b>	<b>(1,537.39)</b>	<b>(886.10)</b>
<b>Cash Flow From Financing Activities</b>		
Proceeds from Issue of Shares	20.54	24.72
Interest paid	(133.84)	(45.66)
Proceeds / (Repayment) of Borrowings	(43.07)	641.14
Repayment of Lease obligations	(93.15)	(88.86)
Proceeds of Term Loan	450.00	400.00
Repayment of Term Loan	(129.13)	(201.61)
Dividend payment	(183.00)	(181.87)
<b>Net Cash Inflow/(Outflow) from Financing Activities</b>	<b>(111.65)</b>	<b>547.86</b>
<b>Net Increase / (Decrease) in Cash And Cash Equivalents</b>	<b>(1,005.94)</b>	<b>1,092.89</b>
Cash and cash equivalents at the beginning of the year	1,109.09	16.20
<b>Cash and cash equivalents at end of the period</b>	<b>103.15</b>	<b>1,109.09</b>

Place: Bengaluru  
Date: 17th May 2025

