

WeP Solutions Limited

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



Audited Statement of Financial Results for the Quarter and Year ended on March 31, 2026

(₹ in Lakhs except for EPS data)

Particulars	Quarter Ended on			Year Ended on	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
1. Income from Operations					
a. Net Sales/Income from Operations	1,766.39	1,656.67	1,810.50	6,782.32	6,470.55
b. Other Operating Income	2.43	3.24	2.88	8.76	8.73
Total Revenue from Operations	1,768.82	1,659.91	1,813.38	6,791.08	6,479.28
c. Other Income	49.81	33.41	54.91	169.37	159.92
Total Income from Operations(net)	1,818.63	1,693.32	1,868.29	6,960.45	6,639.20
2. Expenses					
a. Cost of Material consumed	98.78	101.38	451.82	473.77	482.94
b. Purchases of stock-in-trade	336.74	425.63	306.22	1,621.35	2,008.94
c. Changes in inventories of finished goods, work in progress and stock in trade	167.19	62.09	(110.51)	271.30	(246.95)
d. Employees benefits expense	307.40	302.49	267.56	1,155.40	1,051.14
e. Finance Costs	38.70	59.77	34.83	205.10	133.84
f. Depreciation and amortisation expense	303.41	305.33	288.16	1,201.99	967.84
g. Other expenses	400.21	432.35	493.38	1,770.75	1,672.43
Total Exoenses	1,652.43	1,689.04	1,731.46	6,699.66	6,070.18
3. Profit/(Loss) before exceptional items (1-2)	166.20	4.28	136.83	260.79	569.02
4. Exceptional items	-	-	-	-	-
5. Profit /(Loss) before tax (3-4)	166.20	4.28	136.83	260.79	569.02
6. Tax expense					
a. Current Tax	19.91	7.57	(24.93)	72.22	104.17
b. Deferred Tax	27.37	(5.79)	72.23	(17.32)	62.31
7. Net Profit / (Loss) for the Year / Period (5-6)	118.92	2.50	89.53	205.89	402.54
8. Other Comprehensive Income (net of tax)	7.79	0.35	(6.41)	12.88	(3.27)
9. Total Comprehensive Income for the Year / Period (7+8)	126.71	2.85	83.12	218.77	399.27
10. Paid-up equity share capital (Face Value of Rs. 10/- per share)	3,682.97	3,682.97	3,680.63	3,682.97	3,680.63
11. Earnings Per Share (EPS) (of Rs.10/- each) (not annualised) (in Rs.)					
(a) Basic	0.32	0.01	0.24	0.56	1.10
(b) Diluted	0.32	0.01	0.24	0.56	1.09

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 9th May 2026. Statutory Auditors have audited the results for the quarter and year ended on March 31, 2026.
- The figures for the quarter ended March 31, 2026, are the balancing figures between audited figures in respect of the full financial year up to March 31, 2026 and the unaudited published year-to-date figures up to December 31, 2025, 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 on	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
1. Segment Revenue					
a. Partner Business	488.02	423.89	493.33	1,771.73	1,664.03
b. Enterprise Business	1,280.80	1,236.02	1,320.05	5,019.35	4,815.25
Net Sales / Income from Operations	1,768.82	1,659.91	1,813.38	6,791.08	6,479.28
2. Segment Results					
a. Partner Business	(4.87)	(72.21)	(50.02)	(194.47)	(250.91)
b. Enterprise Business	189.08	110.34	187.47	541.92	828.56
Total	184.21	38.13	137.45	347.45	577.65
Less: Net Interest	18.01	33.85	0.62	86.66	8.63
Total Profit Before Tax	166.20	4.28	136.83	260.79	569.02
3. Capital Employed					
a. Partner Business	1,064.23	1,197.66	1,343.05	1,064.23	1,343.05
b. Enterprise Business	6,441.91	6,788.51	6,402.01	6,441.91	6,402.01
Total	7,506.14	7,986.17	7,745.06	7,506.14	7,745.06

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 and on the company website: www.wepsol.com



7.) The Statement of Assets & Liabilities as at March 31, 2026

Particulars	₹ in Lakhs	
	As at	As at
	March 31, 2026	March 31, 2025
	Audited	Audited
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	3,182.30	3,393.88
(b) Capital work-in-progress	415.40	312.82
(c) Other Intangible assets	0.50	3.50
(d) Financial Assets		
i. Other financial assets	418.58	641.28
(e) Deferred tax assets (net)	371.60	354.17
(f) Non-current Tax assets	69.49	43.07
(g) Other non-current assets	37.27	45.81
	4,495.04	4,794.33
(2) Current assets		
(a) Inventories	1,128.84	1,444.23
(b) Financial Assets		
i. Trade receivables	1,891.27	1,892.57
ii. Cash and cash equivalents	18.12	103.15
iii. Bank balances other than (ii) above	819.80	1,456.34
iv. Other financial assets	94.62	68.82
(c) Other current assets	505.59	571.71
	4,458.25	5,564.62
Total Assets	8,953.29	10,358.95
EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Equity Share capital	3,682.97	3,680.63
(b) Other Equity		
i. Reserves & Surplus	2,678.06	2,609.92
ii. Others	-	-
	6,361.03	6,290.55
LIABILITIES		
(2) Non-current liabilities		
(a) Financial Liabilities		
i. Borrowings	590.39	496.81
ii. Lease Liabilities	28.29	22.25
(b) Provisions	84.24	101.85
(c) Other non-current liabilities	-	0.17
	702.94	621.08
(3) Current liabilities		
(a) Financial Liabilities		
i. Borrowings	554.73	957.70
ii. Lease Liabilities	24.00	56.91
iii. Trade payables		
a. Total outstanding dues of Micro and small enterprises	23.84	19.89
b. Total outstanding dues of creditors other than micro and small enterprises	154.72	201.64
iv. Other financial liabilities	403.94	1,612.59
(b) Other current liabilities	590.50	491.80
(c) Provisions	137.59	106.79
	1,889.33	3,447.32
Total Equity and Liabilities	8,953.29	10,358.95

8.) Disclosure of Statement of Cash Flows as per Regulation 33 of the SEBI (LODR) Regulations, 2015 for the year ended on 31st March 2026

Statement of Cash Flows for the period ended March 31, 2026		
Particulars	₹ in Lakhs	
	March 31,	March 31,
	2026	2025
	Audited	Audited
Cash Flow From Operating Activities		
Profit / (Loss) before Income tax	260.80	569.02
Adjustments for:		
Depreciation & Amortisation	1,201.99	967.84
Provision for doubtful debts	112.84	109.86
Employee share based payment expense	33.39	31.18
Loss / (Profit) on Sale of Fixed Assets	40.29	13.72
Net Exchange differences	5.82	(1.12)
Interest income	(130.82)	(128.04)
Interest Expense	205.10	133.84
	1,729.41	1,696.30
Changes in Operating assets and liabilities		
(Increase)/Decrease in Inventories	315.50	(285.49)
(Increase)/Decrease in Trade Receivables ((Current & Non Current))	(111.54)	(259.39)
(Increase)/Decrease in Financial & Other assets (Current & Non Current)	287.19	(528.50)
Increase/(Decrease) in Trade Payables, Provisions, Other Financial Liabilities & Other Liabilities (Current & Non Current)	(1,125.99)	868.38
Cash Generated from Operations	1,094.57	1,492.30
Income taxes paid	123.34	111.83
Net Cash Inflow/(Outflow) from Operating Activities	971.23	1,380.47
Cash Flow From Investing Activities		
Purchase of Property, Plant & Equipment (including CWIP)	(1,057.00)	(1,673.14)
Purchase of Intangible Assets	-	(6.00)
Proceeds from Sale of Fixed Assets	3.93	13.96
Interest income	130.82	128.04
Investment in bank deposit(having original maturity of more than 3 months)	(613.55)	(1,329.41)
Redemption/Maturity of bank deposits(having original maturity of more than 3 months)	1,281.98	594.18
Net Cash Inflow/(Outflow) from Investing Activities	(253.82)	(2,272.37)
Cash Flow From Financing Activities		
Proceeds from Issue of Shares	2.34	20.54
Interest paid	(205.10)	(133.84)
Proceeds / (Repayment) of Borrowings	(502.47)	(43.07)
Repayment of Lease obligations	(104.37)	(93.15)
Proceeds of Term Loan	500.00	450.00
Repayment of Term Loan	(306.92)	(128.13)
Dividend payment	(184.03)	(183.00)
Amount deposited in bank account towards unpaid dividend	(1.89)	(2.35)
Net Cash Inflow/(Outflow) from Financing Activities	(802.44)	(114.03)
Net Increase / (Decrease) In Cash And Cash Equivalents	(85.03)	(1,005.93)
Cash and cash equivalents at the beginning of the year	103.15	1,109.09
Cash and cash equivalents at end of the period	18.12	103.15

Place: Bengaluru
Date: 9th May 2026

For WeP Solutions Limited

Nisar Ali Shah
Whole-Time Director