WeP Solutions Limited

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

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Unaudited Statement of Financial Results for the quarter and half year ended on Sep 30, 2026

(₹ in Lakhs except for EPS data)

Particulars	Quarter Ended on			Half Year Ended on		Year Ended on
	September 30, 2026 Unaudited	June 30 2026 Unaudited	September 30, 2025 Unaudited	September 30, 2026 Unaudited	September 30, 2025 Unaudited	March 31, 2026 Audited
1. Income from Operations						
a. Net Sales/Income from Operations	1,717.77	1,608.05	1,748.87	3,325.82	3,359.26	6,782.32
b. Other Operating Income	0.08	0.23	0.68	0.31	3.09	8.76
Total Revenue from Operations	**1,717.85**	**1,608.28**	**1,749.55**	**3,326.13**	**3,362.35**	**6,791.08**
c. Other Income	35.38	25.01	36.59	60.39	86.15	169.37
Total Income from Operations(net)	**1,753.23**	**1,633.29**	**1,786.14**	**3,386.52**	**3,448.50**	**6,960.45**
2. Expenses						
a. Cost of Material consumed	164.21	129.37	189.56	293.58	273.61	473.77
b. Purchases of stock-in-trade	362.63	287.34	417.96	649.97	858.98	1,621.35
c. Changes in inventories of finished goods, work in progress and stock in trade	59.35	124.06	44.08	183.41	42.02	271.30
d. Employees benefits expense	383.51	360.35	272.22	743.86	545.51	1,155.40
e. Finance Costs	32.04	29.89	61.03	61.93	106.63	205.10
f. Depreciation and amortisation expense	282.88	278.75	295.47	561.63	593.25	1,201.99
g. Other expenses	451.24	375.35	461.64	826.59	938.19	1,770.75
Total Expenses	1,735.86	1,585.11	1,741.96	3,320.97	3,358.19	6,699.66
3. Profit/(Loss) before exceptional items (1-2)	**17.37**	**48.18**	**44.18**	**65.55**	**90.31**	**260.79**
4. Exceptional items	-	-	-	-	-	-
5. Profit /(Loss) before tax (3-4)	**17.37**	**48.18**	**44.18**	**65.55**	**90.31**	**260.79**
6. Tax expense						
a. Current Tax	(2.07)	26.21	23.43	24.14	44.73	72.22
b. Deferred Tax	7.29	(12.17)	(9.48)	(4.88)	(38.90)	(17.32)
7. Net Profit / (Loss) for the Year / Period (5-6)	**12.15**	**34.14**	**30.23**	**46.29**	**84.48**	**205.89**
8. Other Comprehensive Income (net of tax)	2.19	-	4.73	2.19	4.73	12.88
9. Total Comprehensive Income for the Year / Period (7+8)	**14.34**	**34.14**	**34.96**	**48.48**	**89.21**	**218.77**
10. Paid-up equity share capital (Face Value of Rs. 10/- per share)	3,695.56	3,692.47	3,680.63	3,695.56	3,680.63	3,682.97
11. Earnings Per Share (EPS) (of Rs.10/- each) (not annualised) (In Rs.)						
(a) Basic	0.03	0.09	0.08	0.13	0.23	0.56
(b) Diluted	0.03	0.09	0.08	0.12	0.23	0.56

Notes:

1) 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 13th November 2026. Statutory Auditors have performed a limited review of the results for the quarter and half year ended on September 30, 2026.

2) 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			Half year Ended on		Year Ended on
	September 30, 2026 Unaudited	June 30 2026 Unaudited	September 30, 2025 Unaudited	September 30, 2026 Unaudited	September 30, 2025 Unaudited	March 31, 2026 Audited
1. Segment Revenue						
a. Partner Business	372.07	338.42	499.58	710.49	859.82	1,771.73
b. Enterprise Business	1,345.78	1,269.86	1,249.96	2,615.64	2,502.53	5,019.35
Net Sales / Income from Operations	**1,717.85**	**1,608.28**	**1,749.54**	**3,326.13**	**3,362.35**	**6,791.08**
2. Segment Results						
a. Partner Business	(68.00)	(67.26)	(49.76)	(135.26)	(117.39)	(194.47)
b. Enterprise Business	94.87	125.21	120.40	220.08	242.50	541.92
Total	**26.87**	**57.95**	**70.64**	**84.82**	**125.11**	**347.45**
Less: Net Interest	9.50	9.77	26.46	19.27	34.80	86.66
Total Profit Before Tax	**17.37**	**48.18**	**44.18**	**65.55**	**90.31**	**260.79**
3. Capital Employed						
a. Partner Business	1,083.00	1,088.08	1,230.12	1,083.00	1,230.12	1,064.23
b. Enterprise Business	6,266.62	6,626.31	7,501.18	6,266.62	7,501.18	6,441.91
Total	**7,349.62**	**7,714.39**	**8,731.30**	**7,349.62**	**8,731.30**	**7,506.14**

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

WeP Solutions Limited Bangalore

7.) The Statement of Assets & Liabilities as at September 30, 2026

₹ in Lakhs

Particulars	As at September 30,2026 Unaudited	As at March 31,2026 Audited
ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	3,354.53	3,182.30
(b) Capital work-in-progress	217.35	415.40
(c) Other Intangible assets	-	0.50
(d) Financial Assets		
i. Other financial assets	442.40	418.58
(e) Deferred tax assets (net)	376.37	371.50
(f) Non-current Tax assets	62.27	69.49
(g) Other non-current assets	35.03	37.27
	4,487.95	**4,495.04**
(2) Current assets		
(a) Inventories	897.69	1,128.84
(b) Financial Assets		
i. Trade receivables	1,764.80	1,891.27
ii. Cash and cash equivalents	126.83	18.12
iii.Bank balances other than (ii) above	844.48	819.80
iv. Other financial assets	59.04	94.62
(c) Other current assets	593.04	505.59
	4,285.88	**4,458.25**
Total Assets	**8,773.83**	**8,953.29**
EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Equity Share capital	3,695.56	3,682.97
(b) Other Equity		
i. Reserves & Surplus	2,567.61	2,678.06
ii. Others	-	-
	6,263.17	**6,361.03**
LIABILITIES		
(2) Non-current liabilities		
(a) Financial Liabilities		
i. Borrowings	430.11	590.39
ii. Lease Liabilities	246.25	28.30
ii. Other financial liabilities	-	-
(b) Provisions	82.75	84.24
(c) Other non-current liabilities	-	-
	759.11	**702.94**
(3) Current liabilities		
(a) Financial Liabilities		
i. Borrowings	656.34	554.73
ii.Lease Liabilities	76.11	24.00
iii.Trade payables		
a. Total outstanding dues of Micro and small enterprises	65.77	23.84
b. Total outstanding dues of creditors other than micro and small enterprises	112.76	154.72
iv. Other financial liabilities	214.30	403.94
(b) Other current liabilities	539.79	590.51
(c) Provisions	86.46	137.59
	1,751.54	**1,889.33**
Total Equity and Liabilities	**8,773.83**	**8,953.29**

8.) Disclosure of Statement of Cash Flows as per Regulation 33 of the SEBI (LODR) Regulations, 2015 for the Half year ended on 30th September 2026

₹ in Lakhs

Statement of Cash Flows for the period ended September 30, 2026

Particulars	September 30, 2026 Unaudited	March 31, 2026 Audited
Cash Flow From Operating Activities		
Profit / (Loss) before Income tax	65.55	260.80
Adjustments for:		
Depreciation & Amortisation	561.63	1,201.99
Provision for doubtful debts	41.12	112.84
Employee share based payment expense	25.86	33.39
Loss / (Profit) on Sale of Fixed Assets	(0.12)	40.29
Net Exchange differences	1.63	5.82
Interest Income	(46.24)	(130.82)
Interest Expense	61.93	205.10
	711.36	**1,729.41**
Changes in Operating assets and liabilities		
(Increase)/Decrease in Inventories	231.42	315.50
(Increase)/Decrease in Trade Receivables ((Current & Non Current))	85.35	(111.54)
(Increase)/Decrease in Financial & Other assets (Current & Non Current)	(34.14)	287.19
Increase/(Decrease) in Trade Payables,Provisions,Other Financial Liabilities & Othe	(286.44)	(1,125.99)
Cash Generated from Operations	**707.55**	**1,094.57**
Income taxes paid	62.49	123.34
Net Cash Inflow/(Outflow) from Operating Activities	**645.06**	**971.23**
Cash Flow From Investing Activities		
Purchase of Property, Plant & Equipment (including CWIP)	(224.08)	(1,057.00)
Purchase of Investments	-	-
Purchase of Intangible Assets	-	-
Proceeds from Sale of Fixed Assets	0.41	3.93
(Increase)/Decrease in Loans	-	-
Interest Income	46.24	130.82
Investment in bank deposit(having original maturity of more than 3 months)	(611.17)	(613.55)
Redemption/Maturity of bank deposits(having original maturity of more than 3 month	591.92	1,281.98
Net Cash Inflow/(Outflow) from Investing Activities	**(196.68)**	**(253.82)**
Cash Flow From Financing Activities		
Proceeds from Issue of Shares	12.59	2.34
Rights Issue Expenses & Expenses for increase of Authorised Capital	-	-
Expenses relating to merger	-	-
Interest paid	(61.93)	(205.10)
Proceeds / (Repayment) of Borrowings	101.67	(502.47)
Repayment of Lease obligations	(41.73)	(104.37)
Proceeds of Term Loan	-	500.00
Repayment of Term Loan	(160.35)	(306.92)
Dividend payment	(184.78)	(184.03)
Amount deposited in bank account towards unpaid dividend	(5.15)	(1.89)
Net Cash Inflow/(Outflow) from Financing Activities	**(339.68)**	**(802.44)**
Net Increase / (Decrease) In Cash And Cash Equivalents	**108.70**	**(85.03)**
Cash and cash equivalents at the beginning of the year	18.12	103.15
Cash and cash equivalents at end of the period	**126.82**	**18.12**

For WeP Solutions Limited

Nisar Ali Shah
Whole-Time Director

Place: Bengaluru
Date:13th November 2026