

CIN: U74999MH2014PLC260236 Website - https://wherrelz.in/

Wherrelz IT Solutions Limited,

Plot No. 15, Road 10, Sec -1 New Panvel East Navi Mumbai Raigarh 410206

= +91. 9811221082

contact@wherrelz.com

14th November, 2024

To
The General Manager-Listing
Corporate Relationship Department
BSE Limited, Ground Floor,
P.J. Towers, Dalal Street, Mumbai

Scrip Code: 543436

Dear Sir/Madam,

Sub: Outcome of the meeting of the Board of Directors held on Thursday, November 14, 2024.

Ref: Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015.

With reference to above subject and in compliance with Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the outcome of the Meeting of the Board of Director held on today i.e., Thursdays, November 14, 2024 at 03:30 p.m. and concluded on 04:45 p.m. *inter alia* considered and approved the following:

- 1) Un-Audited Financial Results (UFR) for the half year ended September 30, 2024, along with the Statutory Auditors' Limited Review Report.
- 2) Reviewed the other businesses of the company.

Please take the same on record.

Thanking You

For Wherrelz IT Solutions Limited

Pankaj Narendra Saxena Managing Director DIN: 10289985

WHERRELZ IT SOLUTIONS LIMITED

CIN: U74999MH2014PLC260236

(Previously known as "Wherrelz IT Solutions Private Limited before conversion to public limited company on 12th July 2021)
Registered Office: Plot No. 15, Road 10, Sec -1 New Panyel East Navi Mumbai Raigarh MH 410206 IN

Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended September 30, 2024

		Half Year Ended			(Rs. In Thousand) For The Year Ended	
	Particulars	30/09/2024	31/03/2024	30/09/2023	31/03/2024	31/03/2023
A	Date of start of reporting period	01/04/2024	01/10/2023	01/04/2023	01/04/2023	01/04/2022
В	Date of end of reporting period	30/09/2024	31/03/2024	30/09/2023	31/03/2024	31/03/2023
c	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited	Audited
-	Revenue From Operations	Ormounted	Hadiited	Olladdibed	Addited	Addited
	(a) Revenue From Operations	181,697,92	83,839.88	2,491.34	86,331.22	5,857.5
	(b) Other Income	101,037.32	987.47	119.10	1,106.57	508.4
	(a) series riscome		307.47	115.10	1,100.57	300,4
	Total Revenue from operations (net)	181,697.92	84,827.35	2,610.44	87,437.79	6,365.9
	Expenditure		734		HITE PA	
	(a) Cost of materials consumed					
	(b) Purchases of stock-in-trade					
	(c) Changes in inventories of finished goods, work-in-progress and	V 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		DOMESTICAL PROPERTY.		
	stock-in-trade	-	-		-	
	(d) Employee benefit expense	457.00	1,739.37	1,680.63	3,420.00	3,191.4
	(e) Finance Costs			-	LUI I	-,
	(e) Depreciation and amortisation expense	89.73	198.35	153.13	351.48	330.1
	(f) Other Expenses	178,559.46	80,619.40	2,102.01	82,721.41	3,375.4
		180 200 20				
	Total expenses	179,106.19	82,557.12	3,935.77	86,492.89	6,897.0
	Profit (loss) Before exceptional & Extraordinary items and Tax	2,591.73	2,270.23	(1,325.33)	944.90	(531.10
	Exceptional items					
	Profit (loss) from ordinary activities before tax	2,591.73	2,270.23	(1,325.33)	944.90	(531.10
	Tax Expenses - Current Tax			12		(27.45
	(less): MAT Credit		-			
	Current Tax Expense Relating to Prior years	*	-			
	Deferred Tax (Assets)/llabtlities	(5.46)		-	(30.66)	(29.38
	Profit (loss) from ordinary activities	2,597.19	2,270.23	(1,325.33)	975.56	(474.26
	Other Comprehensive Income (OCI)					
	Items that will not be reclassified to profit or loss					
-	Items that will be reclassified to profit or loss	-	-			
-	The state of the s					
	Income tax relating to items that will be reclassified to profit or loss	-				
	Total Profit After Other Comprehensive Income	2,597.19	2,270.23	(1,325.33)	975.56	(474.26
	Profit/(Loss) From Discountinuing Operation Before Tax					
	Tax Expenses of Discontinuing Operations					
	Net Profit/(Loss) from Discountinuing Opration After Tax		-			
	Profit(Loss) For Period Before Minority Interest	-		-		
	Share Of Profit / Loss Associates					
	Profit/Loss Of Minority Interset					
	Net Profit (+)/ Loss (-) For the Period	2,597.19	2,270.23	(1,325.33)	975.56	(474.26
	Details of equity share capital					
	Paid-up equity share capital	3,896.00	3,896.00	3,896.00	3,896.00	3,896.0
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.0
	Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous	-	-			
	Year Earnings per share (EPS)					
	Basic earnings per share from countinuing And Discountinuing	6.67	5.83	(3.40)	2.50	(1.22
	operations Diluted earnings per share from countinuing And Discountinuing				2.50	(1.22

Notes:

- The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 14th November 2024.
- 2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Compnay for the Quarter and Half year ended 30/09/2024.
- These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The Company has no reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 "Segment Reporting" is not required.
- 5 Statement of Assets and Liabilities and cashflow statement as on 30th September 2024 is enclosed herewith.
- 6 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For and on behalf of the Board of Director

Date :- 14-11-2024 Place :- Jamnagar

WHERRELZ IT SOLUTIONS LIMITED

CIN: U74999MH2014PLC260236

(Previously known as "Wherrelz IT Solutions Private Limited before conversion to public limited company on 12th July 2021)
Registered Office: Plot No. 15, Road 10, Sec -1 New Panvel East Navi Mumbai Raigarh MH 410206 IN
Statement of Unaudited Assets and Liabilities as on 30th September, 2024

TOTAL CONTRACTOR		(Rs. In Thousand		
	Particulars	Year End 30/09/2024	ied 31/03/2024	
A	Date of start of reporting period	01/04/2024	01/04/2023	
В	Date of end of reporting period	30/09/2024	31/03/2024	
c	Whether results are audited or unaudited	Unaudited	Audited	
The Real Property lies	SETS	Onaudited	Audited	
	on-current assets			
	operty, Plant and Equipment	227.02	447.	
		327.83	417.5	
	pital work-in-progress			
	vestment Property		-	
	oodwill			
-	her Intangible assets			
	tangible assets under development			
	ological Assets other than bearer plants			
	vestments accounted for using equity method			
	nancial Assets			
(i) Inv	vestments	-		
(ii) Tra	ade receivables			
(iii) Lo	ans			
(iv) Sec	curity Deposits			
i) De	eferred tax assets (net)	92.34	86.8	
j) Ot	her non-current assets			
2 Cu	rrent assets			
a) Inv	ventories			
b) Fin	nancial Assets			
(i) Inv	vestments			
	ade receivables	164,220.92	196.0	
	ish and cash equivalents	2,396.76	4,409.6	
	ink balances other than Cash and cash equivalents	2,550.70	4,405.0	
	ort Term Loans & Advances			
(vi) Ot				
	irrent Tax Assets (Net)			
	ther current assets	382,751.15	394,542.7	
	on-current assets classified as held for sale	382,751.15	394,342.	
	AND THE RESIDENCE OF THE PROPERTY OF THE PROPE			
4 Re	gulatory deferral account debit balances and related deferred tax	540 700 00		
Real Property	Total Assets	549,788.99	399,652.2	
_	QUITY & LIABILITIES:			
	uity			
	uity Share capital	3,896.00	3,896.0	
b) Ot	ther Equity	12,916.28	10,319.	
Lia	abilities			
1) No	on-Current Liabilities			
a) Fin	nancial Liabilities			
(i) Lo	ng Term Borrowings			
	ade payables		12.1 (25.00)	
Ot	ther financial liabilities (other than those specified in item (b), to be			
Crest 1 Co.	ecified)			
(111)		597.66	247.0	
(III) spe	ovisions	397.00		
b) Pro	ovisions forced tax liabilities (Net)			
b) Pro	eferred tax liabilities (Net)			
b) Pro c) De d) De	eferred tax liabilities (Net) eferred government grants (non current)		Carolina -	
b) Pro c) De d) De e) Ot	eferred tax liabilities (Net) eferred government grants (non current) ther non-current liabilities		Carolina -	
b) Pro c) De d) De e) Ot 2) Cu	eferred tax liabilities (Net) eferred government grants (non current) ther non-current liabilities urrent liabilities		Carolina -	
(iii) specific (iii) specific (iii) process (iiii) process (iiii) process (iii) process (iii) process (iii) process (iiii) process (iii) proce	eferred tax liabilities (Net) eferred government grants (non current) ther non-current liabilities errent liabilities nancial Liabilities	-	-	
(iii) specific (iiii) specific (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	eferred tax liabilities (Net) eferred government grants (non current) ther non-current liabilities errent liabilities nancial Liabilities oort Term Borrowings	385,652.00	-	
(iii) specific (iii) specific (iii) specific (iii) specific (iii) specific (iii) specific (iiii) specific (iiiiii) specific (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	eferred tax liabilities (Net) eferred government grants (non current) ther non-current liabilities errent liabilities nancial Liabilities	-	-	
(iii) spo b) Pro c) De d) De e) Ot 2) Cu a) Fin (i) Sh (ii) Tra	eferred tax liabilities (Net) eferred government grants (non current) ther non-current liabilities urrent liabilities nancial Liabilities oort Term Borrowings ade payables	385,652.00		
(iii) spi b) Pro c) De d) De e) Ot 2) Cu a) Fin (i) Sh (ii) Tro	eferred tax liabilities (Net) eferred government grants (non current) ther non-current liabilities urrent liabilities nancial Liabilities sort Term Borrowings ade payables otal Outstanding Dues of creditors micro and small enterprise	385,652.00	384,752.	
(iii) spo b) Pro c) De d) De e) Ot 2) Cu a) Fin (i) Sh (ii) Tra	eferred tax liabilities (Net) eferred government grants (non current) ther non-current liabilities urrent liabilities anancial Liabilities fort Term Borrowings ade payables oral Outstanding Dues of creditors micro and small enterprise otal Outstanding Dues of creditors other than micro and small	385,652.00 146,639.57	384,752.	
(iii) spp b) Proc c) De d) De e) Ott Ca a) Fin To en	eferred tax liabilities (Net) eferred government grants (non current) ther non-current liabilities urrent liabilities nancial Liabilities cort Term Borrowings ade payables etal Outstanding Dues of creditors micro and small enterprise etal Outstanding Dues of creditors other than micro and small eterprise	385,652.00	384,752.	
(iii) spp b) Prrc c) De d) De e) Ott 2) Cu a) Fin To en	eferred tax liabilities (Net) eferred government grants (non current) ther non-current liabilities urrent liabilities anancial Liabilities fort Term Borrowings ade payables oral Outstanding Dues of creditors micro and small enterprise otal Outstanding Dues of creditors other than micro and small	385,652.00 146,639.57	384,752.	
(iii) spp (iiii) spp (iiiii) spp (iiiiii) spp (iiiiiii) spp (iiiiiiii) spp (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	eferred tax liabilities (Net) eferred government grants (non current) ther non-current liabilities urrent liabilities nancial Liabilities cort Term Borrowings ade payables etal Outstanding Dues of creditors micro and small enterprise etal Outstanding Dues of creditors other than micro and small eterprise	385,652.00 146,639.57	384,752.	
(iii) spi b) Proc c) De d) De e) Oti 2) Cu a) Fin (i) Sh (ii) Tra To To (iii) Oti a) Proc	eferred tax liabilities (Net) eferred government grants (non current) ther non-current liabilities urrent liabilities nancial Liabilities nort Term Borrowings ade payables tal Outstanding Dues of creditors micro and small enterprise otal Outstanding Dues of creditors other than micro and small atterprise ther financial liabilities	385,652.00 146,639.57	384,752.4	
(iii) spin spin spin spin spin spin spin spin	eferred tax liabilities (Net) eferred government grants (non current) ther non-current liabilities urrent liabilities nancial Liabilities nort Term Borrowings ade payables otal Outstanding Dues of creditors micro and small enterprise otal Outstanding Dues of creditors other than micro and small eterprise ther financial liabilities ovisions	385,652.00 146,639.57	384,752.0	

For and on behalf of the Board of Directors

Mr. Pankaj N Saxena
Managing Director
DIN: 10289985

Date :- 14-11-2024 Place :- Jamnagar

WHERRELZ IT SOLUTIONS LIMITED

CIN: U74999MH2014PLC260236

Registered Office: Plot No. 15, Road 10, Sec -1 New Panvel East Navi Mumbai Raigarh MH 410206 IN

Unaudited Cash Flow Statement for the half year ended September 30, 2024

The second secon	f year ended September 30, 2024 As on	College of the Control of the last	
Particulars		As on	
	30th September, 2024 Rs. In Thousand	31st March, 2024 Rs. In Thousand	
Cash flow from operating activities	ns. III (nousana	KS. III IIIOUSallu	
Profit before Tax	2,591.73	944.90	
Adjustments for:	2,331.73	344.30	
Depreciation and amortisation	89.73	351.48	
Interest Income	65.75	0.00	
Finance costs		0.00	
Loss on sale of Investment			
Operating profit / (loss) before working capital changes	2,681.46	1,296.38	
Movements in Working Conital	HE SHEET SOUND		
Movements in Working Capital			
(Increase) / Decrease Inventories			
(Increase) / Decrease Short-term loans and advances		387.88	
Increase / (Decrease) Trade payables	146,639.57	(54.37)	
(Increase) / Decrease Trade Receivables	(164,024.92)	328.25	
(Increase) / Decrease Other Current Assets	11,791.61	(392,513.71)	
(Increase) / Decrease Other Non Current Assets			
Increase / (Decrease) Short Term Borrowings			
Increase / (Decrease) Short Term Provisions		(64.10)	
Increase / (Decrease) Other current Assets			
Increase / (Decrease) Other current liabilities		1.48	
Net Cash Generated/(Used in) Operations	(5,593.73)	(391,914.57)	
Cash flow from extraordinary items			
Direct Taxes Paid including for past years			
Dividend & Dividend Tax Paid			
Net cash flow from / (used in) operating activities (A)	(2,912.27)	(390,618.19)	
Cash flow from Investing activities			
(Purchase)/Sale of Invetments	0.00	(336.61)	
Net cash flow from / (used in) investing activities (B)	0.00	(336.61)	
Cash flow from financing activities			
Finance cost	0.00	0.00	
Increase / (Decrease) Long Term Borrowings	0.00		
Increase / (Decrease) Short Term Borrowings	900.00	384,752.00	
Interest Paid	300.00	30.7.02.00	
(Increase) / Decrease Long-term loans and advances			
Net cash flow from / (used in) financing activities (C)	900.00	384,752.00	
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(2,012.27)	(6,202.80)	
Cash and cash equivalents at the beginning of the year	4,409.03	10,611.83	
Cash and cash equivalents at the end of the year *	2,396.76	4,409.03	
* Comprises:			
(a) Cash on hand	3.03	3.03	
(b) Balances with banks	5.05	3.03	
(i) In current accounts	2,393.73	4,406.00	
	2,555.75	4,400.00	
(ii) In deposit accounts			

Date :- 14-11-2024 Place :- Jamnagar For and on hehalf of the Board of Directors
Managing Director
DIN: 10289985

Managing Director



AUDITORS LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED 30th September 2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.

TO
THE BOARD OF DIRECTORS OF
WHERRELZ IT SOLUTIONS LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results ("the statement") of WHERRELZ IT SOLUTIONS LIMITED ('the Company") for the Half Year ended 30th September, 2024 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as Amended. This Statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these Financial Statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. These standards require that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus it provides 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 statements of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B B Gusani & Associates Chartered Accountants

Bhargav B. Gusani

Proprietor M. No. 120710

F.R.N.0140785W

Place: Jamnagar Date:14-11-2024

UDIN: 24120710BJZWPJ8472