



14th February 2025

To,
The General Manager,
Department of Corporate Services,
BSE Limited,
P.J Towers, Dalal Street,
Mumbai 400 001

Sub: Integrated Filing (Financials) for the 3rd Quarter and nine months ended December 31, 2024.

Ref: BSE CODE: 532373 - WEPSOLN

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the 3rd quarter and nine months ended December 31, 2024.

Kindly acknowledge.

Thanking You,

Yours Sincerely,

For WeP Solutions Limited

Chandralika Sharma
Company Secretary and Compliance Officer
M No: A62816
Encl: As above

Independent Auditor's Review Report on Unaudited Quarterly and Nine months ended Financial Results of the Company Pursuant of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended, for the period ended December 31, 2024

To

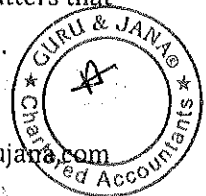
The Board of Directors of WeP Solutions Limited

Introduction

1. We have reviewed the accompanying statement of unaudited financial results of WeP Solutions limited, for the quarter ended and nine months ended December 31, 2024 ("the Statement") together with the relevant notes thereon. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended, which has been initialled by us for identification purposes. The Statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015, and relevant amendment rules thereafter, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

Scope of Review

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information for the period ended 31st December 2024 consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards in Auditing specified under section 143(10) of the Companies Act, 2013, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Conclusion

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, is not prepared , in all material aspects, in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, Regulation 33 of the Listing regulations, 2015, as amended, the SEBI Circular(s), and other accounting principles generally accepted in India.

For Guru & Jana

Chartered Accountants

Firm Registration number: 006826S


Heena Kauser A P



Partner

Membership No: 219971

UDIN: 2521997/BMMHFA3709

Place: Bengaluru

Date: 8th February 2025

WeP Solutions Limited

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



Unaudited Statement of Financial Results for the Quarter ended on December 31, 2024

(₹ in Lakhs except for EPS data)

Particulars	Quarter Ended on			Nine Months Ended on		Year Ended on
	December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations						
a. Net Sales/Income from Operations	1,588.83	1,595.35	1,815.42	4,660.05	5,074.07	6,874.97
b. Other Operating Income	0.71	4.20	-	5.85	5.24	9.40
Total Revenue from Operations	1,589.54	1,599.55	1,815.42	4,665.90	5,079.31	6,884.37
c. Other Income	31.05	32.56	13.02	105.01	58.59	85.50
Total Income from Operations(net)	1,620.59	1,632.11	1,828.44	4,770.91	5,137.90	6,969.87
2. Expenses						
a. Cost of Material consumed	289.89	364.33	418.15	1,022.84	1,243.13	1,606.34
b. Purchases of stock-in-trade	278.54	223.08	289.13	608.52	680.89	835.28
c. Changes in inventories of finished goods, work in progress and stock in trade	(15.33)	(36.79)	74.16	(33.96)	152.15	387.16
d. Employees benefits expense	263.94	264.00	242.53	783.58	719.51	965.96
e. Finance Costs	41.61	30.61	12.63	99.01	39.50	49.92
f. Depreciation and amortisation expense	235.93	226.23	203.63	679.68	628.13	847.53
g. Other expenses	409.50	404.01	445.39	1,179.05	1,286.09	1,711.01
Total Expenses	1,504.08	1,475.47	1,685.62	4,338.72	4,749.40	6,403.20
3. Profit/(Loss) before exceptional items (1-2)	116.51	156.64	142.82	432.19	388.50	566.67
4. Exceptional items	-	-	-	-	-	-
5. Profit/(Loss) before tax (3-4)	116.51	156.64	142.82	432.19	388.50	566.67
6. Tax expense						
a. Current Tax	22.99	49.58	43.25	129.10	76.06	99.37
b. Deferred Tax	10.10	(7.98)	(2.55)	(9.92)	33.74	80.04
7. Net Profit/(Loss) for the Year/Period (5-6)	83.42	115.04	102.12	313.01	278.70	387.26
8. Other Comprehensive Income (net of tax)	-	3.14	-	3.14	1.70	(1.23)
9. Total Comprehensive Income for the Year/Period (7+8)	83.42	118.18	102.12	316.15	280.40	386.03
10. Paid-up equity share capital (Face Value of Rs. 10/- per share)	3,676.63	3,660.09	3,641.28	3,676.63	3,641.28	3,660.09
11. Earnings Per Share (EPS) (of Rs.10/- each) (not annualised) (in Rs.)						
(a) Basic	0.23	0.31	0.28	0.86	0.77	1.06
(b) Diluted	0.23	0.31	0.28	0.85	0.75	1.05

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 8th February 2025. Statutory Auditors have performed a limited review of the results for the quarter ended on December 31, 2024.

2) Segment wise Revenue, Results and Capital Employed :-

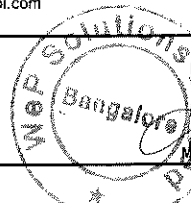
The segment wise revenue, results and capital employed figures relate to the respective amounts directly identifiable to each of the segments.

₹ in Lakhs

Particulars	Quarter ended			Nine Months ended on		Year ended
	December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
a. Partner Business	435.82	418.77	503.64	1,170.70	1,390.93	1,940.87
b. Enterprise Business	1,153.72	1,180.78	1,311.78	3,495.20	3,688.38	4,943.50
Net Sales / Income from Operations	1,589.54	1,599.55	1,815.42	4,665.90	5,079.31	6,884.37
2. Segment Results						
a. Partner Business	(43.12)	(57.53)	(66.17)	(200.89)	(243.25)	(315.54)
b. Enterprise Business	168.28	215.00	210.43	641.09	641.29	887.56
Total	125.16	157.47	144.26	440.20	398.04	572.02
Less: Net Interest	8.65	0.83	1.44	8.01	9.54	5.35
Total Profit Before Tax	116.51	156.64	142.82	432.19	388.50	566.67
3. Capital Employed						
a. Partner Business	1,236.49	1,352.48	1,480.98	1,236.49	1,480.98	1,345.66
b. Enterprise Business	6,238.03	6,575.39	4,929.62	6,238.03	4,929.62	5,853.52
Total	7,474.52	7,927.87	6,410.60	7,474.52	6,410.60	7,199.18

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 Disclosures Requirements) Regulations, 2015. Financial results are available on stock exchange website: www.bseindia.com and on the company website: www.wepsol.com

Place: Bengaluru
Date: 8th February 2025



 For WeP Solutions Limited
 Ashok Tripathy
 Managing Director and CEO

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC:

No Deviation

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

SR no	Particulars	In INR crores
1	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3	Total financial indebtedness of the listed entity including short term and long-term debt	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter): *Not Applicable*

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter): *Not Applicable*