CIN: U74999MH2014PLC260236

Wherrelz IT Solutions Limited,

Office No. 822, The Summit Business Bay,
opp.WEH Metro Station, Andheri East-400068

☎ +91. 9428817456

06th November, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Kala Ghoda, Fort,
Mumbai - 400 001

Security Code: 543436
Security ID: WITS
ISIN:- INE0IM001015

Dear Sir/ Madam,

SUB: Outcome of the board meeting held on Thursday, November 06, 2025

With reference to above subject and in compliance with Regulation 33 and 30 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., Thursday, November 06, 2025 at 03:00 p.m. and concluded on 7.45 p.m., Board of Directors has considered and approved the following:

1. Approved the Prior Approval Regarding Raising of Funds through Secured/Unsecured Loan with an Option to Conversion into Equity Shares subject to approval of shareholders;

2. Consideration and approval of un-audited financial results for the half year ending 30th September, 2025;

3. Approved the draft of notice of postal ballot.

4. Approved Appointment of Mrs. Rupal Patel (FCS-6275, CP No-3803), Practicing Company Secretaries, Ahmedabad, as 'Scutinozer' to scrutinize the postal ballot process in a fair and transparent manner;

5. Reviewed the Business of the company.

You are requested to take the above information on records and disseminate the same

Thanking you

Yours faithfully,

For, Wherrelz It Solutions Limited

PANKAJ N SAXENA
Digitally signed by PANKAJ N SAXENA
Date: 2025.11.06 20:07:03 +05'30'

Pankaj Narendra Saxena
Managing Director
DIN: 10289985

B.B. Gusani & Associates
Chartered Accountants

CA BHARGAV B. GUSANI
bhargavgusani77@gmail.com

Auditor's Limited Review Report on Unaudited Financial Result of the Company for Half Year ended September 30, 2025 Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

To,

The Board of Directors
Wherrelz IT Solutions Limited
Plot No. 1S, Road 10, Sec -1 New Panvel
East Navi Mumbai Raigarh MH 410206 IN
CIN: -U74999MH2014PLC260236

We have reviewed the accompanying Unaudited Financial Results of **WHERRELZ IT SOLUTIONS LIMITED** (`the Company') for the half year ended September 30, 2025being 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 Jess assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 Jess assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

For B B Gusani & Associates
Chartered Accountants

BHARGAV BHARATBHAI GUSANI
Digitally signed by BHARGAV BHARATBHAI GUSANI
Date: 2025.11.06 20:09:58 +05'30'

Bhargav B Gusani
Proprietor
Membership No: 120710
FRN: 0140785W
Place: Jamnagar
Date: November 6th, 2025
UDIN: 25120710BMHTXX8539

WHERRELZ IT SOLUTIONS LIMITED

CIN: U74999MH2014PLC260236

(Previously known as "Wherrelz IT Solutions Private Limited before conversion to public limlted company on 4th July 2021)

Registered Office: Plot No. 1S, Road 10, Sec -1 New Panvet East Navt Mumbai Ralgarh MH 410206 IN

Audited statement of Assets and liabilities as on September 30, 2025

(Rupees in Lakhs)

	Particulars	As at September 30,2025	As at March 31,2025
ASSETS			
1	**Non-current assets**		
a)	Property, Plant and Equipment	1.67	2.38
b)	Capital work-in-progress		
c)	Investment Propert		
d)	Goodwil		
e)	Other Intangible assets	361.76	361.76
f)	intangible assets under development		
g)	Biological Assets other than bearer plants		
h)	Investments accounted for using equity method		
i)	Financial Assets		
(i)	) Investments		
(ii)	Trade receivables		
(iii)	Loans		
(iv)	Security Deposits		
I)	Deferred tax assets (net)	1.31	1.31
j)	Other non-current assets		0.00
2	**Current assets**		
a)	inventories		
b)	Financial Assets		
(i)	Investments		
(ii)	Trade receivables	505.31	111.38
(iii)	Cash and cash equivalents	8.44	30.29
(iv)	Bank balances other than Cash and cash equivalents		
(v)	Short Term loans & Advances	-	
(vi)	Balances with Government	214.14	
(vii)	Others	3,900.93	4,049.32
c)	Current Tax Assets (Net)		
d)	Other current assets		
3	Non-current assets Classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax		
	TOTAL ASSETS	**4,993.56**	**4556.44**
	EQUITY & LIABILITIES:		
	Equity		
a)	Equity Share capital	38.96	38.96
b)	Other Equity	(766.03)	-790.69
c)	Share issue against warrant	4,677.03	
	Liabilities		
1)	**Non-Current Liabilities**		
a)	Financial liabilities		
(I)	long Term Borrowings		
(ii)	Trade payables		
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)		
b)	Provisions		2.48
c)	Deferred tax liabilities (Net)		
d)	Deferred government grants (non current)		
e)	Other non-current liabilities		
2)	**Current liabilities**		
a)	Financial Liabilities		
(I)	Short Term Borrowings		5219.88
(ii)	Trade payables		
	Total Outstanding Dues of aeditors micro and small enterprise		
	Total Outstanding Dues of creditors other than micro and small enterprise	464.01	66.19
(iii)	Other financial iiabilitles		
a)	Provisions	464.85	0.87
b)	Income/Current Tax liabilities (Net)		18.75
c)	Other Current liabilities	114.74	-
	TOTAL LIABILITIES	**4,993.56**	**4556.44**

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WHERRELZ IT SOLUTIONS LIMITED

For and on behalf of the Bord and Directors

Mr.Pankaj N Saxsena
Managing Director
DIN : 10289985

PANKAJ N SAXENA Digitally signed by PANKAJ N SAXENA Date: 2025.11.06 10:07:52 +05'30'

Date: 06/11/2025
Place: Jamnagar

WHERRELZ IT SOLUTIONS LIMITED

CIN: U74999MH2014PLC260236

(Previously known as "Wherrelz IT Solutions Private Limlted before conversion to pubilc limlted company on 4th July 2021)

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

Statement of Unaudited Financial Result for the year ended as on 30/09/2025

(Rs. In Lakhs)

	Particulars	Half Year Ended			For The Year Ended	
		30/09/2025	31/03/2025	30/09/2024	31/03/2025	31/03/2024
A	**Date of start of reporting period**	**1/4/2025**	**01/10/2024**	**1/4/2024**	**1/4/2024**	**1/4/2023**
B	**Date of end of reporting period**	**30/09/2025**	**31/03/2025**	**30/09/2024**	**31/03/2025**	**31/03/2024**
C	**Whether results are audited or unaudited**	**Unaudited**	**Audited**	**Unaudited**	**Audited**	**Audited**
1	**Revenue From Operations**					
	(a) Revenue From Operations	1,278.55	(745.22)	1,816.98	1,071.76	863.31
	(b) Other Income	0.06	0.03	-	0.03	11.07
	Total Income	**1,278.61**	**(745.19)**	**1,816.98**	**1,071.79**	**874.38**
	Expenditure					
	(a) Cost of materials consumed	-				
	(b) Purchases of stock-in-trade					
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	-	-	-		-
	(d) Employee benefit expense	23.18	7.64	4.57	12.21	34.20
	(e) Finance Costs	-	-	-	-	
	(e) Depreciation and amortisation expense	0.71	0.90	0.90	1.79	3.51
	(f) Other Expenses	1,230.06	166.52	1,785.59	1,952.11	827.21
	Total expenses	**1,253.95**	**175.06**	**1,791.06**	**1,966.12**	**864.93**
	Profit (loss) Before exceptional & Extraordinary items and Tax	**24.66**	**(920.25)**	**25.92**	**(894.33)**	**9.45**
	Exceptional items					
	Profit (loss) from ordinary activates before Extraordinary Items and Tax	**24.66**	**(920.25)**	**25.92**	**(894.33)**	**9.45**
	Extraordinary items		-			
	Profit (loss) from ordinary activities before tax	**24.66**	**(920.25)**	**25.92**	**(894.33)**	**9.45**
	Tax Expenses - Current Tax	-				
	(less):· MAT Credit		-	-		
	Current Tax Expense Relating to Prior years		-	-		
	Deferred Tax (Assets)/llabtlltles	1.31	(0.39)	(0.05)	(0.44)	(0.31)
	Profit (loss) from ordinary activities	**23.35**	**(919.86)**	**25.97**	**(893.89)**	**9.76**
	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	**23.35**	**(919.86)**	**25.97**	**(893.89)**	**9.76**
	Details of equity share capital					
	Paid-up equity share capital	38.96	38.96	38.96	38.96	38.96
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00
	Details Of Debt Securities					
	Paid-up Debt Capital		-			
	Face value of Debt Securities		-			
	Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-				
	Earnings per share (EPS) (Not Annualised)					
	Basic earnings per share from countinuing And Discountinuing operations	5.99	(236.10)	6.67	(229.44)	2.50
	Diluted earnings per share from countinuing And Discountinuing operations	5.99	(236.10)	6.67	(229.44)	2.50

Notes

1	The above said finanical results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 6th November 2025.
2	The Statutory Auditors have carried out the statutory audit of the above financial results of the company and have expressed an unmodified opnion on these results.
3	The Statements is prepread in accordance with the requirement of Accounting Standrads (AS) specified under section 133 of the Compnaies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.
4	The above Audited financial results have been prepared in accordance with Compnies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Secation 129 to 133 of Companies Act, 2013, read with relevant rules.
5	The Company has only reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting" is enclosed herewith
6	Earning Per share : Earning Per share is calculated on the weighted average of the share capital received by the compnay.
7	Figures of half year ended 31st March, 2025 and 31st March, 2024 represent the difference between the audited figures in respect of full finanical years and the published unaudited figures of six months ended 30th september, 2025 and 30th September, 2024 respectively.
8	Statement of Assets and Liabilities and cashflow statement as on 31st March 2025 is enclosed herewith.
9	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For and on behalf of the Bord and Directors

Mr.Pankaj N Saxsena
Managing Director
DIN : 10289985

PANKAJ N SAXENA Digitally signed by PANKAJ N SAXENA Date: 2025.11.06 10:08:30 +05'30'

Date: October 6th, 2025
Place: Jamnagar

WHERRELZ IT SOLUTIONS LIMITED

CIN: U74999MH2014PLC260236

(Previously known as "Wherrelz IT Solutions Private Limlted before conversion to pubilc limlted company on 4th July 2021)

Registered Office: Plot No. 1S, Road 10, Sec -1 New Panvet East Navt Mumbai Ralgarh MH 410206 IN

Audited Cash Flow Statement for the year ended September 30, 2025

	Particulars	As on 30th September, 2025 (Rupees in Lakhs)	As on 30th September, 2024 (Rupees in Lakhs)
A.	**Cash flow from operating activities**		
	Profit before Tax	24.66	25.92
	Adjustments for:		
	Depreciation and amortisation	0.71	0.90
	Interest Income	(0.06)	-
	Finance Cost		-
	Loss on Sale of Assets		
	Operating profit / (loss) before working capital changes	**25.31**	**26.81**
	Movements in Working Capital		
	(Increase) / Decrease Inventories		
	(Increase) / Decrease Short-term loans and advances		-
	Increase / (Decrease) Trade payables	397.82	1,466.40
	(Increase) / Decrease Trade Receivables	(393.93)	(1,640.25)
	(Increase) / Decrease Other Current Assets	(65.75)	117.92
	Increase / (Decrease) Long Term Provisions	(2.48)	-
	Increase / (Decrease) Short Term Provisions	463.98	
	Increase / (Decrease) Short Tem Loan & Advances Assets	-	-
	Increase / (Decrease) Other current liabilities	95.99	
	Net Cash Generated/(Used in) Operations	**495.64**	**(55.94)**
	Income tax Paid		
	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)	**520.95**	**(29.12)**
B.	**Cash flow from Investing activities**		
	Interest received	0.06	-
	Purchase of Fixed Assets		
	Sale of Fixed Assets		-
	Change in Long Term Loan and Advances		
	Change in Non-Current Investment		
	Net cash flow from / (used in) investing activities (B)	**0.06**	**-**
C.	**Cash flow from financing activities**		
	Infusion of Share Application Money	**4,677.03**	
	Finance cost	-	-
	(Increase) / Decrease Long Term Borrowing		
	(Increase) / Decrease Short Term Borrowing	(5,219.88)	9.00
	Net cash flow from / (used in) financing activities (C)	**(542.85)**	**9.00**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**(21.85)**	**(20.12)**
	Cash and cash equivalents at the beginning of the year	30.29	44.09
	Cash and cash equivalents at the end of the year *	**8.44**	**23.97**
	*** Comprises:**		
	(a) Cash on hand	0.03	0.03
	(b) Balances with banks		
	(i) In current accounts	8.41	23.94
	(ii) In deposit accounts		-
		8.44	**23.97**

For and on behalf of the Board and Directors

Mr.Pankaj N Saxsena
Managing Director
DIN : 10289985

PANKAJ N SAXENA
Digitally signed by PANKAJ N SAXENA
Date: 2025.11.06 20:09:34 +05'30'

Date: October 6th, 2025
Place: Jamnagar