



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

Wherrelz IT Solutions Limited,
Plot No. 15, Road 10, Sec -1 New Panvel East
Raigrah, Navi Mumbai,
Maharashtra, India, 410206
+91. 9428817400
wherrelzit@gmail.com

17th April, 2026

**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 17th April, 2026
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 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., 17th April, 2026 at 07:30 p.m. and concluded on 8.45 p.m., Board of Directors has considered and approved the following:

1. Audited Financial Results for the half year and year ended March 31, 2026, along with the Auditor's Report and Certificate for unmodified opinion Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.
2. Increase in Authorized Share Capital and altering the Memorandum of Association, subject to the approval of Members:
Subject to approval of Members of the Company in EGM, the Board has proposed to increase the authorized share capital of the Company from existing Rs. 50,00,000/- (Rupees Fifty Lakhs only), comprising of 5,00,000 (Five lakhs) equity shares of Rs. 10/- (Rupee Ten only) each to Rs. 48,00,00,000/- (Rupees Forty-Eight Crores only) comprising of 4,80,00,000 (Four Crore Eighty Lakhs) equity shares of Rs. 10/- (Rupee Ten only). In order to reflect the proposed change in Authorized Share Capital, the Board proposed consequential alteration in Clause V i.e. Capital Clause of Memorandum of Association.



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3. Subject to the approval of the members in the EGM and appropriate authorities, The board has decided to Issuance and allotment of up to 4,67,70,300 (Four Crore Sixty Seven Lakh Seventy Thousand Three Hundred) shares of face value of Rs.10/- (Rupees Ten Only) to the non-promoters, on preferential basis, for conversion of outstanding unsecured loan into shares, in terms of Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (the "ICDR Regulations") as amended, Companies Act, 2013 and other applicable laws, at price of Rs.10/- (Rupees Ten Only) per share (being the price not less than the minimum price determined with reference to the Relevant Date in accordance with Regulation 165 and 166A of the ICDR Regulations) aggregating up to maximum amount of Rs.10/- (Rupees Ten Only) subject to approval of shareholders and such other approvals as may be required under applicable laws;

The Detailed disclosure as required under Regulation 30(6) read with Schedule III, Part A, Para A of the SEBI Listing Regulations and the SEBI Circular CIR/CFD/CMD/4/2015 dated 9 September 2015 for preferential issue and acquisition of business is attached as Annexure A.

4. With reference to the Relevant Date i.e. 18th April, 2026 which is 30 days prior to the date of Extra Ordinary General Meeting.
5. Approved the draft Notice of Extra Ordinary General Meeting to be held on Monday **18th May, 2026** at 11.30 am through Video Conferencing.

The copy of the EGM notice will be submitted to the Stock Exchange, E-Voting Agency as soon as the same be emailed to the eligible Members of the Company. The EGM notice will also be hosted on the website of the Company at www.wherrelz.in.

6. Appointment of **Mr. Shashank P. Doshi**, Practicing Chartered Accountant, Jamnagar, as 'Scrutinizer' to scrutinize the Extra-Ordinary General Meeting in a fair and transparent manner;



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7. 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 Saxena
Director
DIN:10289985



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ANNEXURE-A

Disclosure with respect to the preferential issue as required under Regulation 30(6) read with Schedule III, Part A, Para A of the SEBI Listing Regulations and the SEBI Circular CIR/CFD/CMD/4/2015 dated 9 September 2015

SN	Particulars	Details
1	Types of Securities proposed to be issued	Equity Shares having face value Rs.10/- each to non-promoters
2	Types of Issuances	Preferential allotment for conversion of outstanding unsecured loan into shares, on a private placement basis in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder and SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("ICDR Regulations") and other applicable laws
3	Total number of securities proposed to be issued or the total amount for which the securities will be issued (Approximately)	Up to 4,67,70,300 (Four Crore Sixty Seven Lakh Seventy Thousand Three Hundred) Equity Shares, of face value of Rs.10/- (Rupees Ten Only) fully paid up at a price of Rs.10/- (Rupees Ten Only) per share (being the price not less than the minimum price determined with reference to the Relevant Date in accordance with Regulation 165 and 166A of the ICDR Regulations) aggregating up to maximum amount of Rs.10/-(Rupees Ten Only).



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4	Name of the Investors	Sr. No.	Name of the proposed investor	Maximum Nos. of Equity Shares to be Allotted		
		1	Balaji Forex India Pvt Ltd	59,24,200		
		2	Blackberry Sarees Pvt Ltd	39,24,200		
		3	Comely Electrical Pvt Ltd	64,84,200		
		4	Matrix Life Care Pvt Ltd	73,24,200		
		5	Morning Vinimay Pvt Ltd	82,24,200		
		6	Tripurari Dealtrade Pvt Ltd	54,24,200		
		7	Integrated Proteins Ltd	94,65,100		
			Grand Total	4,67,70,300		
5	Post allotment of securities- outcome of the subscription	The Equity Shares are proposed to be allotted to Non- Promoter Investors. Details of the shareholding of Investors in the Company, prior to and after the proposed Preferential Issue, are as under:				
		Name of Allottees	Pre-issue Shareholding		*Post issue shareholding	
			No. of shares	% of shareholding	No. of Shares	% of shareholding
		Balaji Forex India Pvt Ltd	0	0.00	59,24,200	12.67
		Blackberry Sarees Pvt Ltd	0	0.00	39,24,200	8.39
		Comely Electrical Pvt Ltd	0	0.00	64,84,200	13.86
		Matrix Life Care Pvt Ltd	0	0.00	73,24,200	15.66
		Morning Vinimay Pvt Ltd	0	0.00	82,24,200	17.58



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		Tripurari Dealtrade Pvt Ltd	0	0.00	54,24,200	11.60
		Integrated Proteins Ltd	0	0.00	94,65,100	20.24
6	Issue Price	Rs.10/- (Rupees Ten Only) per Equity Shares as per ICDR Regulation.				
7	Number of Investor	7 (Seven)				
8	In case of convertibles intimation on conversion of securities or on lapse of the tenure of the instrument;	Not Applicable				
9	Any cancellation or termination of proposal for issuance of securities including reasons thereof.	Not Applicable				



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17th April, 2026

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

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

SUB: - Declaration pursuant to Regulation 33(3) (d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/ Madam,

With reference to above, we hereby state that the statutory Auditor of the Company M/s. B B Gusani & Associates, Chartered Accountants, Ahmedabad, have issued an Audit Report with unmodified opinion on the Standalone Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2026 in Compliance with the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Please take the same on your record and oblige.

Thanking you

Yours faithfully,

For, Wherrelz IT Solutions Limited

Pankaj Saxena
Director
DIN:10289985



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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC: NOT APPLICABLE

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

Sr. No.	Particulars	In INR Crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	0
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	0
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. DISCLOSURE OF RELATED PARTY TRANSACTIONS: NIL

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH AUDITED FINANCIAL RESULTS: NOT APPLICABLE

Auditor's Report On Standalone Financial Result for Half Yearly Financial Results and Year ended March 31, 2026 of the Company 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. 15, Road 10, Sec -1 New Panvel
East Navi Mumbai Raigarh MH 410206 IN
CIN: -U74999MH2014PLC260236

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Financial Results of **WHERRELZ IT SOLUTIONS LIMITED** (‘the Company’) for the half year and year ended **March 31, 2026** (the statement), including the Notes thereon (“the Standalone Financial Results”), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant SEBI circulars in this regard (“SEBI Regulations”).

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- II. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year and year ended **March 31, 2026**.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor’s responsibilities for the Audit of the standalone Financial Results section of our report. We are independent of the company in accordance with the code of Ethics issued by the Institute of Chartered Accountants of India together with the ethics requirements that are relevant to our audit of the financial results under the provisions of the companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management’s Responsibilities for the Standalone Financials Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation of the Statement that gives a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in alliance with Regulation 31 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring accuracy and completeness of the accounting records relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is

higher than for one resulting from error, as fraud may involve collusion. Forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances . Under Section 143(3)(i) of The Companies Act, 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the Accounting and Auditing Standards and matters which are required to be included in the Audit Report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



Other Matter

The standalone financial results include the results for the Half Year and Year ended March 31, 2026 and March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the first half year of the respective financial year. Also, the figures up to the end of the half year had only been reviewed and not subjected to audit.

For B B Gusani & Associates
Chartered Accountants

Bhargav B Gusani
Proprietor
Membership No. 120710
Firm Regn. No. 140785W
Date: 17/04/2026
Place: Jamnagar
UDIN: 26120710SXHEQL4080

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, Raigrah, Navi Mumbai, Maharashtra, India-410206

Audited statement of Assets and liabilities as on March 31, 2026

(Rupees in Lakhs)		
Particulars	As at 31st March 2026	As at 31st March 2025
ASSETS		
1 Non-current assets		
a) Property, Plant and Equipment	1.53	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	-	-
l) Deferred tax assets (net)	0.82	0.91
j) Other non-current assets	-	-
2 Current assets	-	-
a) inventories	-	-
b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	451.64	111.38
(iii) Cash and cash equivalents	28.22	30.29
(iv) Bank balances other than Cash and cash equivalents	-	-
(v) Short Term loans & Advances	-	-
(vi) Others	3,740.98	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	4,584.95	4,556.03
EQUITY & LIABILITIES:		
Equity		
a) Equity Share capital	38.96	38.96
b) Other Equity	(768.72)	(791.09)
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	4,677.03	5,219.88
(ii) Trade payables	-	-
Total Outstanding Dues of aeditors micro and small enterprise	-	-
Total Outstanding Dues of creditors other than micro and small enterprise	476.34	66.19
(iii) Other financial liabilities	-	-
a) Provisions	2.85	0.87
b) Income/Current Tax liabilities (Net)	-	-
c) Other Current liabilities	158.49	18.75
TOTAL LIABILITIES	4,584.95	4,556.03

WHERRELZ IT SOLUTIONS LIMITED

For and on behalf of the Bord and Directors

Date: 17/04/2026
Place: Jamnagar

Mr.Pankaj N Saxsena
Managing Director
DIN : 10289985

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CIN: U74999MH2014PLC260236

(Previously known as Wherrelz IT Solutions Private Limited before conversion to public limited company on 12th July 2021)

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Statement of Audited Financial Result for the year ended as on 31/03/2026

Particulars		Half Year Ended			For The Year Ended	
		31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
A	Date of start of reporting period	01-10-2025	01-04-25	01-10-2024	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
1	Revenue From Operations					
	(a) Revenue From Operations	686.46	1,278.55	(745.22)	1,965.01	1,071.76
	(b) Other Income	0.85	0.06	0.03	0.92	0.03
	Total Income	687.31	1,278.61	(745.19)	1,965.93	1071.79
	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	1.20	23.18	7.64	24.38	12.21
	(e) Finance Costs	-	-	-	-	-
	(e) Depreciation and amortisation expense	0.13	0.71	0.90	0.85	1.79
	(f) Other Expenses	688.18	1,230.06	166.52	1,918.23	1,952.11
	Total expenses	689.51	1,253.95	175.06	1,943.47	1,966.12
	Profit (loss) Before exceptional & Extraordinary items and Tax	(2.20)	24.66	(920.24)	22.46	-894.33
	Exceptional items	-	-	-	-	-
	Profit (loss) from ordinary activities before Extraordinary Items and Tax	(2.20)	24.66	(920.24)	22.46	-894.33
	Extraordinary items	-	-	-	-	-
	Profit (loss) from ordinary activities before tax	(2.20)	24.66	(920.24)	22.46	-894.33
	Tax Expenses - Current Tax	-	-	-	-	-
	(less): MAT Credit	-	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-	-	-
	Deferred Tax (Assets)/liabilities	(1.22)	1.31	(0.39)	0.09	0.04
	Profit (loss) from ordinary activities	(0.98)	23.35	(919.86)	22.37	(894.36)
	Profit/(Loss) From Discontinuing Operation Before Tax	-	-	-	-	-
	Tax Expenses of Discontinuing Operations	-	-	-	-	-
	Net Profit/(Loss) from Discontinuing Operation After Tax	-	-	-	-	-
	Profit/(Loss) For Period Before Minority Interest	-	-	-	-	-
	Share Of Profit / Loss Associates	-	-	-	-	-
	Profit/Loss Of Minority Interest	-	-	-	-	-
	Net Profit (+)/ Loss (-) For the Period	(0.98)	23.35	(919.86)	22.37	(894.36)
	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 continuing And Discontinuing operations	(0.25)	5.99	-236.10	5.74	(229.56)
	Diluted earnings per share from continuing And Discontinuing operations	(0.25)	5.99	(236.10)	5.74	(229.56)
Notes						
1	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 17th April 2026.					
2	The Statutory Auditors have carried out the statutory audit of the above financial results of the company and have expressed an unmodified opinion on these results.					
3	The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014.					
4	The above Audited financial results have been prepared in accordance with Companies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Section 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 company.					
7	Figures of half year ended 30th September 2025 and 31st March, 2026 represent the difference between the audited figures in respect of full financial years and the published unaudited figures of six months ended 30th September, 2025 and 31st March, 2026 respectively.					
8	Statement of Assets and Liabilities and cashflow statement as on 31st March 2026 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 Board and Directors

Mr. Pankaj N Saxena
Managing Director
DIN : 10289985

Date: 17/04/2026
Place: Jamnagar

WHERRELZ IT SOLUTIONS LIMITED

CIN: U74999MH2014PLC260236

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Audited Cash Flow Statement for the year ended March 31, 2026

	Particulars	As on 31st March, 2026	As on 31st March, 2025
		Rs. In Lakhs	Rs. In Lakhs
A.	Cash flow from operating activities		
	Profit before Tax	22.46	(894.33)
	Adjustments for:		
	Depreciation and amortisation	0.85	1.79
	Interest Income	-	-
	Finance Cost	-	-
	Loss on Sale of Assets		
	Operating profit / (loss) before working capital changes	23.31	-892.53
	Movements in Working Capital		
	(Increase) / Decrease Inventories		
	(Increase) / Decrease Short-term loans and advances		
	Increase / (Decrease) Trade payables	410.15	66.19
	(Increase) / Decrease Trade Receivables	(340.26)	(109.42)
	(Increase) / Decrease Other Current Assets	308.34	(103.89)
	Increase / (Decrease) Short Term Provisions	(0.50)	
	Increase / (Decrease) Short Tem Loan & Advances Assets		
	Increase / (Decrease) Other current liabilities	139.75	15.25
	Net Cash Generated/(Used in) Operations	517.47	-131.87
	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)	540.78	-1,024.40
B.	Cash flow from Investing activities		
	Interest received	-	-
	Purchase of Fixed Assets	-	(361.76)
	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)	0.00	-361.76
C.	Cash flow from financing activities		
	Finance cost	-	-
	(Increase) / Decrease Long Term Borrowing		
	(Increase) / Decrease Short Term Borrowing	(542.85)	1,372.36
	Net cash flow from / (used in) financing activities (C)	-542.85	1,372.36
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-2.07	-13.80
	Cash and cash equivalents at the beginning of the year	30.29	44.09
	Cash and cash equivalents at the end of the year *	28.22	30.29
	* Comprises:		
	(a) Cash on hand	0.03	0.03
	(b) Balances with banks		
	(i) In current accounts	28.19	30.26
	(ii) In deposit accounts		-
		28.22	30.29

For and on behalf of the Bord and Directors

Mr.Pankaj N Saxsena
Managing Director
DIN : 10289985

Date: 17/04/2026
Place: Jamnagar