

Date: 12<sup>th</sup> November, 2025

To,  
 The Department of Corporate Services,  
 Bombay Stock Exchange Limited  
 Phiroze Jeejeebhoy Towers,  
 Dalal Street, Mumbai - 400 001

Subject: Outcome of the Board Meeting held on 12<sup>th</sup> November, 2025

Ref.: Scrip Code - 780016

We are pleased to inform you that meeting of the Board of Directors of the Web Element Solutions Limited held today i.e. 12<sup>th</sup> November 2025 at its Registered office at 02nd Floor, Satwant Villa, Aarey Road, Nr Goregaon Railway Subway, Goregaon (W), Mumbai-400104. The board transacted the follow in matters:

1. Approved the Un-Audited Financial Result for the Half Year ended 30<sup>th</sup> September, 2025 Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Approved and adopted the Limited Review Report on the Un-Audited Financial Result for the Half Year ended 30<sup>th</sup> September, 2025.

Please take the same on your record and acknowledge the receipt of the same.

The Aforesaid Meeting Commenced at 07:00 P.M and Concluded at 07:30 P.M

Thanking You,  
 Yours Faithfully,

For Web Element Solutions Limited

*Shrena K. Shah*  
  
 Shrena Shah  
 Executive Director & CFO  
 DIN: 07176766



# SDG & CO Chartered Accountants

## Independent Auditor's Review Report On Half Yearly Financial Results of the Company

To  
The Board of Directors  
M/s WEB ELEMENT SOLUTIONS LIMITED  
CIN: L72200MH2008PLC182320  
301 Corporate Arena Off, Aarey Piramal X Road,  
Behind Mahindra Gardens, Goregaon West Mumbai- 400062

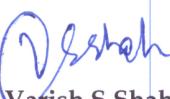
We have reviewed the accompanying statement of standalone unaudited financial results of **WEB ELEMENT SOLUTIONS LIMITED** for the half year ended as on 30<sup>th</sup> September, 2025 ("the statement") attached herewith, being submitted by Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement of principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the statement based on our review.

We conducted our review 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. This standard requires 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 provide 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 statement 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 Regulation 33 of the 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 SDG & Co,  
Chartered Accountants,  
FRN: 137864W

  
Varish S Shah  
Partner  
Membership No: 611014  
Place: Mumbai  
Date: 12/11/2025  
UDIN: 25611014BNUIPA5011



**UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30/09/2025 (AMOUNTS IN Rs LAKHS)**

PARTICULARS	Half Year Ended 30.09.2025	Year ended 31.03.2025
<b>A. EQUITY AND LIABILITIES</b>	<b>(Unaudited)</b>	<b>(Audited)</b>
<b>1. Shareholders Funds</b>		
(a) Share Capital	677.510	677.510
(b) Reserves and Surplus	70.672	52.922
(c) Money Received against share warrants		-
<b>Sub-total - Shareholders' funds</b>	<b>748.182</b>	<b>730.432</b>
<b>2. Share application money pending allotment</b>		-
<b>3. Minority interest</b>		-
<b>4. Non Current Liabilities</b>		
(a) Long Term Borrowings	-	-
(b) Deferred Tax Liabilities (net)	-	-
(c) Other Long Term Liabilities	-	-
(d) Long Term Provision	-	-
<b>Sub-total - Non-current liabilities</b>	<b>-</b>	<b>-</b>
<b>5. Current liabilities</b>		
(a) Short-term borrowings	0.106877	-
<b>(b) Trade payables</b>		
Outstanding Dues to MSMEs	-	-
Outstanding Dues to Others	7.410	3.188
(c) Other current liabilities	7.562	4.035
(d) Short-term provisions		-
<b>Sub-total - Current liabilities</b>	<b>15.078</b>	<b>7.223</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>763.260</b>	<b>737.655</b>
<b>B ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Property Plant & Equipments (Tangible assets)	4.944	5.761
(b) Non-current investments		-
(c) Deferred tax assets (net)	0.608	0.766
(d) Long-term loans and advances	20.565	20.565
(e) Other non-current assets		-
<b>Sub-total - Non-current assets</b>	<b>26.116</b>	<b>27.091</b>
<b>2. Current assets</b>		
(a) Current investments	2.842	2.842
(b) Inventories		-
(c) Trade receivables	27.431	31.422
(d) Cash and cash equivalents	170.212	157.688
(e) Short-term loans and advances	536.659	520.906
(f) Other current assets		-
<b>Sub-total - Current assets</b>	<b>737.144</b>	<b>712.858</b>
<b>Total -Assets</b>	<b>763.260</b>	<b>739.949</b>

For WEB ELEMENT SOLUTIONS LIMITED

Shrena K. Shah  
Shrena Shah



Shrena Shah  
Executive Director & CFO  
DIN: 07176766  
Place : Mumbai  
Date : 12/11/2025

**UNAUDITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30/09/2025 (AMOUNTS IN RS. LAKHS)**

Particulars	Half Year ended 30.09.2025	Half Year ended 30.09.2024	Year ended 31.03.2025
	(Unaudited)	(Unaudited)	(Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
(1) Net Profit before Taxation	24.411	29.135	40.890
(2) Adjustments for:			
-Depreciation	1.078	1.029	2.450
-Discount Received	-0.073	-0.017	-0.152
-Sundry Balances written off/(back)	0.024	-	0.404
-Forex Gain	-0.051	-	-0.150
-Interest & Dividend Income	-20.572	-20.571	-39.794
-Provision for Deferred Tax	0.157	-0.488	-0.138
(3) Operating Loss before Working Capital Changes (1+2)	4.974	9.089	3.509
(4) Adjustments for:			
-Trade Receivables	4.019	3.320	-5.523
-Short Term Loans and Advances	-15.753	-13.063	11.324
-Other Current & non-current assets	-	-	-
-Trade Payable	2.001	6.768	2.446
- Other Current Liabilities	3.526	4.753	-0.630
-Short Term Borrowings	0.107	-	-1.500
Changes in Working Capital	-6.100	1.779	6.117
(5) Cash generated/(used) in Operating Activities (3+4)	-1.126	10.865	9.626
(6) Less:			
-Income Tax paid	6.661	4.720	9.513
(7) Net Cash generated/(used) in Operating Activities (5-6)	-7.787	6.146	0.113
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
-Purchase of Fixed Assets	-0.261	-2.435	-3.455
-Purchase of Investments	-	-0.042	-0.123
-Interest & Dividend Received	20.572	20.571	39.794
-Income from Current Investments	-	-	-
Net Cash generated from Investing Activities	20.312	18.094	36.217
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
-Issue of Share Capital	-	-	-
Net Cash generated from Financing Activities	-	-	-
D. Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	12.525	24.240	36.330
Less:			
E1. Cash and Cash Equivalents at the beginning of the year	157.688	121.358	121.358
E2. Cash and Cash Equivalents at the end of the year	170.212	145.598	157.688

Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 on Cash Flow Statement notified by the Companies (Accounting Standard) Rules, 2006.

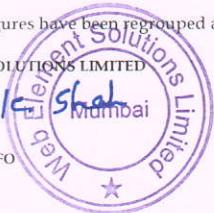
2. Cash and Cash Equivalents include:

Particulars	Half Year ended 30.09.2025	Half Year ended 30.09.2024	Year ended 31.03.2025
	(Unaudited)	(Unaudited)	(Audited)
- Cash in Hand	0.200	1.039	0.292
- With Schedule Banks:			
In Current Accounts	3.553	12.372	5.864
In Fixed Deposits Accounts	166.460	132.187	151.531
Total	170.212	145.598	157.688

3. Previous year's figures have been regrouped and/or rearranged wherever found necessary.

For WEB ELEMENT SOLUTIONS LIMITED

Shrena Shah  
Executive Director & CFO  
DIN: 07176766  
Place : Mumbai  
Date : 12/11/2025



## WEB ELEMENT SOLUTIONS LIMITED

Regd. Office: 2nd Floor, Satwant Villa 2, Aarey Road, Nr. Goregaon Railway Subway, Goregaon (W), Mumbai-400 104

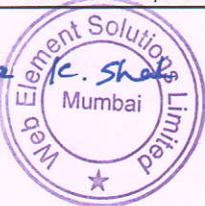
CIN : L72200MH2008PLC182320

### PART I : UNAUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 30/09/2025 (AMOUNTS IN RS. LAKHS)

Particulars	Half Year ended 30.09.2025	Half Year ended 31.03.2025	Half Year ended 30.09.2024	Year ended 31.03.2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1. Income from operations</b>				
a) Revenue from operations	94.678	123.139	106.037	229.176
b) Other Operating Income	-	-	-	-
<b>2. Other Income</b>	94.678	123.139	106.037	229.176
20.721	16.696	23.401	40.097	
<b>Total Income (1 + 2)</b>	<b>115.400</b>	<b>137.740</b>	<b>131.533</b>	<b>269.273</b>
<b>3. Expenses</b>				
a) Cost of materials consumed	-	-	-	-
b) Purchase of stock-in-trade	-	-	-	-
c) Changes in Inventories	-	-	-	-
d) Employee benefit expense	48.919	52.349	48.663	101.012
e) Finance Costs	-	-	-	-
f) Depreciation and amortisation expense	1.078	1.179	1.271	2.450
g) Domain & Web Expenses & Server Rent	34.120	40.962	34.602	75.565
j) Other expenses	6.871	37.046	12.310	49.356
<b>Total Expenses</b>	<b>90.989</b>	<b>131.537</b>	<b>96.846</b>	<b>228.383</b>
<b>4. Profit / (Loss) from ordinary activities before tax and exceptional items</b>	<b>24.411</b>	<b>6.203</b>	<b>34.687</b>	<b>40.890</b>
<b>5. Exceptional items</b>				
<b>6. Profit/(Loss) from ordinary activities before tax</b>	<b>24.411</b>	<b>6.203</b>	<b>34.687</b>	<b>40.890</b>
<b>7. Tax expense:</b>				
i) Current tax	6.504	2.616	9.109	11.725
ii) MAT Credit Entitlement	-	-2.074	-	-2.074
iii) Income Tax Provisions Previous years	-	-	-	-
iv) Deferred tax	0.157	0.071	-0.209	-0.138
v) Adjustment of MAT of earlier year	-	-	-	-
<b>8. Net Profit / (Loss) from ordinary activities after tax</b>	<b>17.750</b>	<b>5.591</b>	<b>25.787</b>	<b>31.377</b>
<b>9. Extraordinary items ( net of tax expense)</b>				
<b>10. Net Profit / (Loss) for the period</b>	<b>17.750</b>	<b>5.591</b>	<b>25.787</b>	<b>31.377</b>
<b>11. Net Profit / (Loss) after taxes, minority interest and share of profit /loss) of associates</b>	<b>17.750</b>	<b>5.591</b>	<b>25.787</b>	<b>31.377</b>
<b>12. Paid-up Equity Share Capital (Face value Rs. 10/-)</b>	<b>677.510</b>	<b>677.510</b>	<b>677.510</b>	<b>677.510</b>
<b>13. Reserves excluding revaluation reserves</b>	<b>70.672</b>	<b>-64.260</b>	<b>-11.338</b>	<b>52.922</b>
<b>14. EPS (Not annualised)</b>				
i) Basic & Diluted EPS before Extraordinary items	0.262	0.083	0.381	0.463
ii) Basic & Diluted EPS after Extraordinary items	0.262	0.083	0.381	0.463

### PART II : SELECT INFORMATION FOR THE YEAR ENDED 30/09/2025 (AMOUNTS IN Rs LAKHS)

<b>1. Public shareholding</b>				
(a) Number of Shares	5,290,900	5,290,900	5,290,900	5,290,900
(b) Percentage of Shareholding	78.09%	78.09%	78.09%	78.09%
<b>2. Promoter and Promoter group shareholding</b>				
a) Pledged/Encumbered				
-Number of shares				
-Percentage of shares (as a % of the total shareholding of promoter and promoter group)				
b) Non-encumbered				
-Number of shares	1,484,200	1,484,200	1,484,200	1,484,200
-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	21.91%	21.91%	21.91%	21.91%
-Percentage of shares (as a % of the total share capital of the Company)	100.00%	100.00%	100.00%	100.00%
<b>3. Investor Complaints</b>				
Pending at the beginning of the quarter	Nil	Nil	Nil	Nil
Received during the quarter	Nil	Nil	Nil	Nil
Disposed of during the quarter	Nil	Nil	Nil	Nil
Remaining unresolved at the end of the quarter	Nil	Nil	Nil	Nil


  
*Shreya E. C. Shroff*  
**Web Element Solutions Limited**  
*Mumbai*

Other Notes :

- 1.The Company's Financial results for the year ended September 30, 2025 have been reviewed by the Audit Committee and subsequently approved & taken on record by the Board of Directors of the Company at its meeting held on **12-11-2025**.
- 2.Figures of previous reporting periods have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.
- 3.Pursuant to insertion of new clause under Regulations 33,sub-regulation (3), the Company has prepared statement of cash flows for the year ended **September 30, 2025**. The statement of cash flows for the corresponding six months ended **September 30, 2024** as reported in the Statement have been approved by the Company's Board of Directors, but have not been subjected to review by the statutory auditors.
- 4.The above results are also available on our website and the stock exchange, website [www.bseindia.com](http://www.bseindia.com)
- 5.Preceeding six months figures as at **31.03.2025** is a balancing figure between the annual audited figures as on **31.03.2025** and unaudited six months figures as on **30.09.2025**.
6. Previous period/year's figures have been regrouped/reclassified wherever necessary to conform to current period/year's classifications.

By Order of the Board  
For WEB ELEMENTS SOLUTIONS LIMITED

*Shrena Shah* *M. Shah*  
Shrena Shah  
Executive Director & CFO   
DIN: 07176766  
Place : Mumbai  
Date : 12/11/2025

