

Date: 14th November, 2025

National Stock Exchange of India Limited

Exchange Plaza, Plot No. C/1, G Block,

Bandra- Kurla Complex, Bandra (E)

Mumbai-400051

NSE Symbol: WEWIN

**BSE Limited** 

Floor 25, P.J Towers, Dalal Street, Fort,

Mumbai- 400001

BSE Scrip Code: 543535

Subject: Outcome of Board Meeting held on 14th November, 2025 pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("SEBI LODR").

Respected Sir/Madam,

With reference to above subject matter and in compliance with Regulation 30 of SEBI Listing Regulations, we hereby inform you that a meeting of the Board of Directors (the "Board") of We Win Limited ("WE WIN"/"Company") was held today, on 14th November, 2025 and inter-alia considered and approved the following:

- Considered and approved the unaudited financial results (Standalone and consolidated) along with Limited Review Report of the company for the quarter ended on 30th September 2025.
- 2. Considered and approved the Postal Ballot Notice.

The meeting commenced at 04:00 PM and concluded at 06:25 PM.

Kindly take the above information on your records.

Thanking you,

For We Win Limited

WIN LIMITED \*

Ashish Soni Company Secretary & Compliance Officer

#### We Win Limited

www.wewinlimited.com

(CIN: L74999MP2007PLC019623)

Plot No. C-6, IT Park

Badwai, Bhopal - 462038 Madhya Pradesh, India

Phone: +91 755 4278897



WWL/CS/2025-26/078

Date: 14th November, 2025

National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G Block,

Bandra- Kurla Complex, Bandra (E)

Mumbai-400051

NSE Symbol: WEWIN

**BSE Limited** 

Floor 25, P.J Towers, Dalal Street, Fort,

Mumbai- 400001

BSE Scrip Code: 543535

Sub: - Submission of Un-Audited Financial Results (Standalone & Consolidated) of the Company along with the Limited Review Report from Statutory Auditors for the quarter ended on 30th September 2025 as per Regulation 33 of SEBI (LODR) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, we are pleased to submit the Un- audited Financial Results (Standalone & Consolidated) of the company along with the Limited Review Report from Statutory Auditors for the quarter ended on 30th September 2025, which were approved by the Audit Committee and Board of Directors at their meeting held on Friday 14th November 2025.

Kindly take the same on your records and acknowledge the receipt of the same.

Thanking you,

For We Win Limited

Ashish Soni

Company Secretary & Compliance Officer

\* BHOPAL

#### We Win Limited

www.wewinlimited.com

(CIN: L74999MP2007PLC019623)

Plot No. C-6, IT Park

Badwai, Bhopal - 462038 Madhya Pradesh, India

Phone: +91 755 4278897

## SETHIA MANOJ & Co.



Chartered Accountants

215, First Floor, Zone-1, M.P. Nagar, BHOPAL Ph.: 0755-4222919, Mob.: 9826019919

E-mail: sethiamanojandcompany@gmail.com

Ref	Date :
Ref	Date :

Independent Auditor's Limited Review Report on Unaudited Quarterly Standalone Financial Results of We Win Limited in pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
M/s We Win Limited

We have reviewed the accompanying statement of unaudited standalone financial results of M/s We Win Limited ('the company') for the quarter ended 30<sup>th</sup> September 2025 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29/03/2019.

This statement is the responsibility of the Company's Management and approved by the Board of Directors/Committee of Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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 Statement is free from material misstatement. A review is limited primarily to inquiries of Company's personnel and analytical procedures applied to financial data and thus 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards prescribed u/s 133 of the Companies Act, 2013, read with relevant Rules issued there under and other accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as modified by SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29/03/2019, including the manner in which is to be disclosed, or that it contains any material misstatement.

We have reviewed the financial results and other information presented in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") for the quarter ended 30<sup>th</sup> September 2025 and have been presented solely on the basis of information compiled by the management.

For Sethia Manoj & Co Chartered Accountants FRN: 0210800

CA Manoj Sethia Proprietor M. No: 076091

Place: Bhopal Date: 14/11/2025

Peer Review No: 015343 UDIN: 2507609/BMMCAA2203

BHOPA

#### WE WIN LIMITED, BHOPAL STATEMENT OF STANDALONE ASSETS AND LIABILITIES FOR THE QUARTER/ HALF YEAR ENDED **SEPTEMBER 30, 2025**

Amount (in lakhs)

	As at 30.09.2025	Amount (in lakhs)
Particulars	(Unaudited)	(Audited)
ASSETS		
(1) Non-current Assets	1 1 .	
(a) Property, Plant and Equipment	1,090.35	1,111.11
(b) Capital Work in Progress	88.79	80.73
(c) Other Intangible Assets	28.00	33.35
(d) Investment in Associates	0.40	0.40
(e) Financial Assets		
Other Financial Assets	385.09	641.31
(f) Deferred Tax Assets (Net)	67.85	67.92
(g) Other Non-Current Assets	93.30	95.54
(2) Current Assets		
(a) Financial Assets		
(i) Trade Receivables	1,162.10	1,847.65
(ii) Cash and cash equivalents	519.91	519.55
(iii) Short term Loans	109.06	101.91
(b) Other Current Assets	1,271.65	504.04
(c) Current Tax Assets (net)	331.77	182.90
TOTAL ASSETS	5,148.26	5,186.42
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,016.10	1,016.10
(b) Other Equity	2,042.09	1,810.84
Liabilities		
(1) Non-current Liabilities	1	
(a) Financial Liabilities	1	
Long Term Borrowings	150.20	277.51
(b) Other Non Current Liabilities		
(c) Provisions	84.27	69.22
(2) Current Liabilities		
(a) Financial Liabilities	1	*
(i) Short Term Borrowings	770.71	962.05
(ii) Trade Payables	239.16	297.16
(b) Other Current Liabilities	266.66	233.06
(c) Provisions	579.05	520.49
TOTAL EQUITY AND LIABILITIES	5,148.26	5,186.42

Place : Bhopal Dated: 14.11.2025 BHOPA

For and on behalf of the Board of Directors of We Win Limited

For & on Behalf of

WEW

Managing Director

(Abhishek Gupta) Managing Director DIN: 01260263

## WE WIN LIMITED, BHOPAL STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE QUARTER/ HALF YEAR ENDED SEPTEMBER 30, 2025

Amount (in lakhs)

Sr. No. Particulars		Quarter ended			For the half Year ended		Year ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1.	INCOME						7
	Revenue from operations	2,076.03	2,033.98	2,039.80	4,110.01	3,923.28	7,849.19
	Other Income	12.04	14.13	11.61	26.17	18.15	91.80
	Total Income (I + II)	2,088.07	2,048.11	2,051.41	4,136.18	3,941.43	7,940.99
II.	EXPENSES				11 10 10 10 10 10 10 10 10 10 10 10 10 1		
	Employee benefit expense	1,755.84	1,663.44	1,672.17	3,419.29	3,171.80	6,235.78
	Finance Costs	-36.20	34.98	38.26	-1.23	61.19	141.14
	Depreciation and amortization expense	62.81	56.15	82.08	118.96	134.84	306.28
	Other expenses	233.98	212.09	233.38	446.07	457.81	973.12
	Total Expenses	2,016.43	1,966.66	2,025.89	3,983.09	3,825.64	7,656.33
Ш.	Profit/(loss) before exceptional items or tax (I-II)	71.65	81.45	25.52	153.09	115.79	284.66
IV.	Exceptional Items	-	-		-		
V.	Profit/(loss) before tax (V-VI)	71.65	81.45	25.52	153.09	115.79	284.66
VI.	Tax Expense						
	(1) Current Tax	-21.91	21.91	6.19	1,000,000,000	32.31	122.00
	(2) Prior Period Tax	-84.95	-		-84.95	BATTALE CHATHALE STORE	_
	(3) Deferred Tax	-0.10		54公司和台灣和西班易斯斯斯斯斯斯斯	0.08	(SACE) SECTION SERVICE (SECTION )	-2.22
	Total Tax Expense	-106.96	22.09	7.65	-84.87	31.64	119.78
VII.	Profit/(loss) for the period (IX+XII)	178.61	59.36	17.88	237.97	84.14	164.89
VIII.	Other comprehensive income (a) Items that will not be reclassified to profit or loss						
	(i) Remeasurement gain/(loss) on post-employment defined benefit plans  (ii) Remeasurement gain/(loss) on post-employment defined benefit plans	0.80	-7.51	1.93	-6.71	1.14	18.40
	(ii) Income tax relating to items in (i)	-0.20	1.89	-0.49	1.69	-0.29	-4.63
	B (i) Items that will be reclassified to profit or loss	0.20					
	(ii) Income tax relating to items that will be reclassified						
1000000	to profit or loss	480.04	45.00	00.00	000 57	85.57	407.04
IX.	Total Comprehensive Income for the period	179.61	49.96	20.29	229.57	85.57	187.91
· x.	Earnings per equity share:						
	(1) Basic	1.77		THE PROPERTY OF THE PERSON NAMED IN			1.85
	(2) Diluted	1.77	0.49	0.20	2.26	0.84	1.85

For and on behalf of the Board of Directors of

We Win Limited

For & on Behalf of WE WIN LIMITED

(Abhishek Gupta) Managing Director

> (Abhishek Gupta) Managing Director DIN: 01260263

Place: Bhopal Dated: 14.11.2025



## WE WIN LIMITED, BHOPAL STANDALONE CASH FLOW STATEMENT FOR THE QUARTER/ HALF YEAR ENDED SEPTEMBER 30, 2025

Amount (in lakhs)

Dartiaulaus	Amount (in lake			
Particulars	For the Half y	Year Ended		
	30.09.2025	30.09.2024	31.03.2025	
Cash Flow From Operating Activities				
Profit before Tax	153.09	115.79	284.66	
Adjustments to reconcile profit before tax to cash generated by				
Depreciation and amortisation expenses	118.96	134.84	281.94	
Finance costs	-1.23	61.19	116.68	
Capital grant received amortised during the period	-		-2.58	
(Profit)/ Loss on sale of Fixed Assets	-2.41	-1.92	-1.92	
Remeasurement gain/(loss) on post-employment defined benefit pla	-6.71	1.14	18.40	
Changes in working capital: Trade receivables		200		
	685.55	-58.64	-271.18	
Short Term Loans & Advances Other current assets	-7.15	-26.11	-55.21	
A STATE OF THE STA	-767.61	-358.26	-79.50	
Current Tax Assets (Net)	-148.86	-65.14	-11.60	
Short Term Borrowings	-191.34	-287.63	244.24	
Trade payables Other gurrent liabilities	-57.99	42.40	-73.94	
Other current liabilities	33.60	-77.63	-72.30	
Short-term provisions	58.57	245.31	11.84	
Sub-total Less: Income taxes Paid	-133.53	-274.67	389.54	
10.000000000000000000000000000000000000	*	-32.31	-84.95	
Less: Prior Period Tax	84.95		-37.05	
Net Cash generated by Operating Activities	-48.58	-306.98	267.55	
Cash Flow From Investing Activities				
Capital expenditure on fixed assets, including capital advances	-129.82	-952.23	-1,013.87	
Proceeds from Long Term Advances	256.22	3.65	-247.75	
Sale of Fixed Assets	4.75	5.54	5.54	
(Increase)/ Decrease in Non-Current assets	-147.22	748.05	691.66	
Net Cash Used In Investing Activities	-16.07	-194.99	-564.42	
Cash Flow From Financing Activities				
Proceeds From Long Term Borrowings	39.48	77.83	109.83	
Repayment of Long Term Borrowings	-109.66	-179.90	-350.43	
Other Long Term Liabilities/Provisions	15.04	6.53	-350.43	
Finance Cost		5.00	-2,20	
Interest on Borrowings	1.23	-61.19	-116.68	
Net Cash Used In Financing Activities	-53.91	-156.73	-359.53	
Net Increase Or Decrease In Cash And Cash Equivalents	-118.56	-658.70	-656,40	
Cash and Cash Equivalents at the Beginning of the Period	0.01	1,175,96	1,175.96	
Cash and Cash Equivalents at the end of the Period	-118.56	517.26	519.55	
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and Cash Equivalents at the end of the Period as per B/S	519.91	517.26	519.55	
Cash in Hand	1.02	0.58	0.95	
Balances With Banks	0.00	0.58	0.95	
ixed deposits With Bank	518.88	516.68	518.61	
Cash and Cash Equivalents at the end of the Period	519.91	517.26	519.55	

Notes:

For and on behalf of the Board of Directors of

For & Wo Win 自由 Malf of WE WIN LIMITED (Abhishek aupta) Managing Director

Abhishek Gupta Managing Director DIN:01260263

Place:Bhopal Date: 14.11.2025



<sup>1</sup> Previous year figures are regrouped/ reclassified wherever necessary

<sup>2.</sup> The Company has recognized an Interest Subsidy (Government Grant) of ₹ 74.20 Lakhs during the current reporting period. In line with the Company's policy and Ind AS 20, this grant is shown as a reduction of Finance Costs. As the subsidy compensates for prior period interest expenses, its immediate recognition caused the Finance Costs line reflecting a net credit balance in the current reporting periods.

<sup>3.</sup> The Current Tax Expense for the current reporting periods shows a net credit balance due to the finalization of tax estimates incorporating the Section 80JJAA deduction being available to the Company. This resulted in a reversal of current tax provisions of prior reporting periods and a Nil current tax liability for the current reporting periods.

## SETHIA MANOJ & Co.



Chartered Accountants

215, First Floor, Zone-1, M.P. Nagar, BHOPAL Ph.: 0755-4222919, Mob.: 9826019919

E-mail: sethiamanojandcompany@gmail.com

Ref	Date :
1 101.	

Independent Auditor's Limited Review Report on Unaudited Quarterly Consolidated Financial Results of We Win Limited in pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors M/s We Win Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of M/s We Win Limited ('the Holding company') and its Associate (the Holding Company and its associates together referred to as 'the Group') for the quarter ended 30<sup>th</sup> September 2025 ('the Statement'), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29/03/2019.

This statement is the responsibility of the Holding Company's Management and approved by the Board of Directors/Committee of Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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 Statement is free from material misstatement. A review is limited primarily to inquiries of Company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The statement includes the results of the following entities:

1. Surevin Weartech Private Limited (Associate of We Win Limited)

BHOPA

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards prescribed u/s 133 of the Companies Act, 2013, read with relevant Rules issued there under and other accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as modified by SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29/03/2019, including the manner in which is to be disclosed, or that it contains any material misstatement.

We did not audit the financial statements of the Associate included in the Consolidated financial results, whose financial statements reflects as at 30<sup>th</sup> September 2025, total net profits of Rs. 229.62 Lacs for the half year ended on the date, and Rs. 0.05 has been considered as forty percent share of the company in the consolidated financial results. These financial statements have been furnished to us by the management and our opinion on the consolidated financial results, in so far it relates to the amounts and disclosures included in respect of this associate is based on the unaudited financial results.

For Sethia Manoj & Co. Chartered Accountants FRN: 6210806

CA Manoj Sethia Proprietor M. No: 076091

Place: Bhopal Date: 14/11/2025

Peer Review No: 015343 UDIN:25076091BMM(AB9286

#### WE WIN LIMITED, BHOPAL STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES FOR THE QUARTER/ HALF YEAR ENDED SEPTEMBER 30, 2025

Amount	in lakhs)

Destinutors	As at 30.09.2025	As at 31.03.2025
Particulars	(Unaudited)	(Audited)
ASSETS		
(1) Non-current Assets		
(a) Property, Plant and Equipment	1,090.35	1,111.1
(b) Capital Work in Progress	88.79	80.7
(c) Other Intangible Assets	28.00	33.3
(d) Investment in Associates	6.65	6.6
(e) Financial Assets		
Other Financial Assets **	385.09	641.3
(f) Deferred Tax Assets (Net)	67.85	67.9
(g) Other Non-Current Assets	93.30	95.5
(2) Current Assets		
(a) Financial Assets		
(i) Trade Receivables	1,162.10	1,847.6
(ii) Cash and cash equivalents	519.91	519.5
(iii) Short term Loans	109.06	101.9
(b) Other Current Assets	1,271.65	504.0
(c) Current Tax Assets (net)	331.77	182.9
TOTAL ASSETS	5,154.51	5,192.6
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1.016.10	1.016.10
(b) Other Equity	2.048.35	1,817.0
Liabilities	2,010.00	1,017.0
(1) Non-current Liabilities	T I	
(a) Financial Liabilities	1 1	
Long Term Borrowings	150.20	277.5
(b) Other Non Current Liabilities	100.20	211.5
(c) Provisions	84.27	69.2
(2) Current Liabilities	04.27	09.2.
(a) Financial Liabilities	1	
(i) Short Term Borrowings	770.71	600.0
(ii) Trade Payables	239.16	962.0
(b) Other Current Liabilities	266.66	297.16
(c) Provisions	579.05	233.06
(0) 1 104/3/01/3	5/9.05	520.49
TOTAL EQUITY AND LIABILITIES	5,154.51	5,192.63

Place : Bhopal Dated : 14.11.2025 WIN LIMITED \*

For and on behalf of the Board of Directors of We Win Limited

For & on Behalf of WE WAN LIMITED

(Abhishel Gupta) Managing Director

(Abhishek Gupta) Managing Director DIN: 01260263

# WE WIN LIMITED, BHOPAL CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER/ HALF YEAR ENDED SEPTEMBER 30, 2025

Amount (in lakhs)

		Quarter ended			For the half Year ended		Year ended
r. No.	Particulars	30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
I.	INCOME		0.000.00	2.039.80	4,110.01	3,923.28	7,849.19
	Revenue from operations	2,076.03	2,033.98	11.61	26.17	18.15	91.80
	Other Income	12.04	14.13	2,051.41	4,136.18	3,941.43	7,940.99
	Total Income (I + II)	2,088.07	2,048.11	2,031.41	4,100.10		
и.	EXPENSES	1,755.84	1,663.44	1,672.17	3,419.29	3,171.80	6,235.78
	Employee benefit expense	-36.20	34.98	38.26	-1.23	61.19	141.14
	Finance Costs	62.81	56.15	82.08	118.96	134.84	306.28
	Depreciation and amortization expense	233.98	212.09	233.38	446.07	457.81	973.12
	Other expenses	2,016.43	1,966.66	2,025.89	3,983.09	3,825.64	7,656.3
	Total Expenses	2,016.43	1,500.00				
	100 - 1	71.65	81.45	25.52	153.09	115.79	284.6
111.	Profit/(loss) before exceptional items or tax (I-II)	/1.05	01.40		-		-
IV.	Exceptional Items	71.65	81.45	25.52	153.09	115.79	284.6
٧.	Profit/(loss) before tax (V-VI)	/1.05	01.40				
VI.	Tax Expense	-21.91	21.91	6.19	-	32,31	122.0
	(1) Current Tax	-84.95	21.01		-84.95		-
	(2) Prior Period Tax	-0.10	0.18	1.46	0.08	-0.67	
	(3) Deferred Tax	-106.96		AND ADDRESS SERVICES TO STREET STREET		31.64	119.7
	Total Tax Expense	-100.30	22.00				454
	The state of the s	178.61	59.36			THE R. W. LEWIS CO., LANSING MICH. 400 P. LEWIS CO., LANSING M	901
VII.	Profit/(loss) for the period (IX+XII)	0.05		0.62	0.05	1.64	-0.:
VIII.	Share of Profit (Loss) from Associate						
IX.	Other comprehensive income				B		
	(a) Items that will not be reclassified to profit or loss     (i) Remeasurement gain/(loss) on post-employment	0.00	-7.51	1.9	-6.71	1.14	18.4
	(i) Remeasurement gain/(loss) on post-employment	0.80	10000000				9 -4.
	defined benefit plans (ii) Income tax relating to items in (i)	-0.20	1.89	-0.4	9 1.69	-0.29	9 -4.
	B (i) Items that will be reclassified to profit or loss	4			7.4		2.00
	(ii) Income tax relating to items that will be reclassified	d	1				77.0
	to profit or loss		4			87.2	2 187.
v	Total Comprehensive Income for the period	179.66	49.9	6 20.9	2 229.62	2 01.2	2 107
X.	Total Comprehensive moonie ver me p						
. XI.	Earnings per equity share:	1.77	7 0.4	9 0.2	1 2.2	6 0.8	6 1
	(1) Basic				A 6	570 THE FROM A STOREST SHEET 251	1.
	(2) Diluted	1.7	/   0.4	0.2	2,6	7.5	

NIN LIMITATION \*

Place: Bhopal Dated: 14.11.2025 For and on behalf of the Board of Directors of We Win Limited

For & on Behalf of WE WIN LIMITED

(Abhiswek Gupta) Managing Director

> (Abhishek Gupta) Managing Director DIN: 01260263

## WE WIN LIMITED, BHOPAL CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER/ HALF YEAR ENDED SEPTEMBER 30, 2025

Amount (in lakhs)

Particulars	For the Half y	Year Ended	
Tarifoldia 13	30.09.2025	30.09.2024	31.03.2025
Cash Flow From Operating Activities			
Profit before Tax	153.09	115.79	284.66
Adjustments to reconcile profit before tax to cash generated by			
Depreciation and amortisation expenses	118.96	134.84	281.94
Finance costs	-1.23	61.19	116.68
Capital grant received amortised during the period	-		-2.58
(Profit)/ Loss on sale of Fixed Assets	-2.41	-1.92	-1.92
Remeasurement gain/(loss) on post-employment defined benefit pla	-6.71	1.14	18.40
Changes in working capital:			
Trade receivables	685.55	-58.64	-271.18
Short Term Loans & Advances	-7.15	-26.11	-55.21
Other current assets	-767.61	-358.26	-79.50
Current Tax Assets (Net)	-148.86	-65.14	-11.60
Short Term Borrowings	-191.34	-287.63	244.24
Trade payables	-57.99	42.40	-73.94
Other current liabilities	33.60	-77.63	-72.30
Short-term provisions	58.57	245.31	11.84
Sub-total	-133.53	-274.67	389.54
Less: Income taxes Paid		-32.31	-84.95
Less: Prior Period Tax	84.95	-	-37.05
Net Cash generated by Operating Activities	-48.58	-306.98	267.55
Cash Flow From Investing Activities			
Capital expenditure on fixed assets, including capital advances	-129.82	-952.23	-1,013.87
	256.22	3.65	-247.75
Proceeds from Long Term Advances	4.75	5.54	5.54
Sale of Fixed Assets	-147.22	748.05	691.66
(Increase)/ Decrease in Non-Current assets  Net Cash Used In Investing Activities	-16.07	-194.99	-564.42
Cash Flow From Financing Activities	39.48	77.83	109.83
Proceeds From Long Term Borrowings	-109.66	-179.90	-350.43
Repayment of Long Term Borrowings	15.04	6.53	-2.26
Other Long Term Liabilities/Provisions	10.04	****	
Finance Cost	1.23	-61.19	-116.68
Interest on Borrowings  Net Cash Used In Financing Activities	-53.91	-156.73	-359.53
Net Increase Or Decrease In Cash And Cash Equivalents	-118.56	-658.70	-656.40
Cash and Cash Equivalents at the Beginning of the Period	0.01	1,175.96	1,175.96
Cash and Cash Equivalents at the Beginning of the Period	-118.56	517.26	519.55
Reconciliation of Cash and cash equivalents with the Balance Sheet:			
Cash and Cash Equivalents at the end of the Period as per B/S	519.91	517.26	519.55
Cash in Hand	1.02	0.58	0.95
Balances With Banks	0.00	0.00	0.00
Fixed deposits With Bank	518.88	516.68	518.61
Cash and Cash Equivalents at the end of the Period	519.91	517.26	519.55

#### Notes

- 1. Previous year figures are regrouped/ reclassified wherever necessary
- 2. The Company has recognized an Interest Subsidy (Government Grant) of ₹ 74.20 Lakhs during the current reporting period. In line with the Company's policy and Ind AS 20, this grant is shown as a reduction of Finance Costs. As the subsidy compensates for prior period interest expenses, its immediate recognition caused the Finance Costs line reflecting a net credit balance in the current reporting periods.
- 3. The Current Tax Expense for the current reporting periods shows a net credit balance due to the finalization of tax estimates incorporating the Section 80JJAA deduction being available to the Company. This resulted in a reversal of current tax provisions of prior reporting periods and a Nil current tax liability for the current reporting period

BHOPA

For and on behalf of the Board of Directors of

We Win Limited For & on Behalf

(Abhishek Gapta) Managing Director

Abhishek Gupta Managing Director DIN:01260263

Place:Bhopal Date: 14.11.2025

#### WE WIN LIMITED

Notes to the Unaudited Financial Results for the Quarter ended on 30th September 2025: -

- 1. The above financial results are prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 2. Corresponding previous period's figures have been reworked, regrouped, rearranged and reclassified wherever necessary to confirm with current period's figure.
- 3. The above results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 14/11/2025.
- 4. <u>Segment Reporting:</u> The Company is engaged in the business of Call centre services considered to be the only reportable business segment as per Accounting Standard 17 on Segment Reporting. The company mainly operates in India and there is no other significant geographical segment.
- 5. Basic earnings per shares are calculated by dividing the Net Profit after Tax attributable by the number of equity shares outstanding during the year.
- 6. The company does not have any Subsidiary Company. However, the company has 'Surevin Weartech Private Limited' as its Associate Company as on 30th September 2025.

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For and on behalf of the Board of Directors of

We Win Limited

For & on Behalf of WE WIN LIMITED

(Abhishek Gapta) Managing Director

> Abhishek Gupta (Managing Director)

> > DIN: 01260263

Place: Bhopal Date: 14/11/2025



WWL/CS/2025-26/079

Date: 14th November 2025

National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G Block,

Bandra- Kurla Complex, Bandra (E)

Mumbai-400051

NSE Symbol: WEWIN

**BSE Limited** 

Floor 25, P.J Towers, Dalal Street, Fort,

Mumbai- 400001

BSE Scrip Code: 543535

Sub: - Disclosure pursuant to Regulation to 33 (2) (a) of SEBI (LODR) Regulation, 2015.

Dear Sir/Madam,

Pursuant to Regulation 33 (2) (a) of SEBI (LODR) Regulation, 2015, we hereby confirm, declare and certify that the Unaudited Financial Results (Standalone & Consolidated) for the quarter ended on 30th September 2025 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contain therein misleading.

Kindly take the information on your record.

Thanking you,

Yours faithfully,

For We Win Limited

Vinay Kumar Giri

Chief Financial Officer

We Win Limited

www.wewinlimited.com (CIN: L74999MP2007PLC019623)

Plot No. C-6, IT Park

Badwai, Bhopal - 462038 Madhya Pradesh, India

Phone: +91 755 4278897



## OTHER INFORMATION- INTEGRATED FILING (FINANCIAL)

FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER 2025 (In accordance with the SEBI circular no. SEBI/ HO/ CFD/CFD-PoD- 2/CIR/ P/ 185 dated December 31, 2024)

Sr. No	Particulars	Remarks
1.	Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.	Not applicable
2.	Format for disclosing outstanding default on loans and debt securities	Not applicable, no default
3.	Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)	Will be filed separately being part of the Integrated Filing (Financial) XBRL
4.	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

For and on behalf of the Board of Directors of

WE W

(Abhishek Gupta)
Managing Director
Abhishek Gupta
(Managing Director)

DIN: 01260263

Place: Bhopal Date: 14/11/2025

#### We Win Limited

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