

LIMITED REVIEW REPORT

To,
The Board of Directors of
Webpulse Consulting India Com Ltd
E-335, East of Kailash ,
New Delhi-110065

**LIMITED REVIEW REPORT ON UN-AUDITED STANDALONE FINANCIAL
RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2024 OF WEBPULSE
CONSULTING INDIA COM LIMITED**

1. We have reviewed the accompanying statement of Un-audited Standalone financial results ('the Statement') of **Webpulse Consulting India Com Ltd** ('the Company'), for the quarter and Half year period ended 31st December, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) for Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 statement is free from material misstatement. A review of interim financial information consist of making enquiries, primarily of the Company's personnel 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 Standards on 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



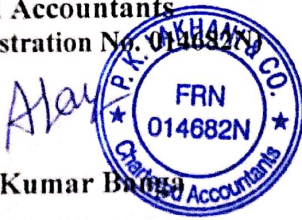
all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. 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 the applicable Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P.K. Lakhani & Co.

Chartered Accountants

(Firm Registration No. 014682N)



CA. Ajay Kumar Bhatnagar

(Partner)

M. No. 431318

UDIN: 25431318BMJMCK3070

Place: Gurgaon

Date: 11.02.2025

S.No.	Particulars	(AMOUNT IN LAKHS)					
		For The Quarter Ended On			For Year Ended On		
		31.12.2023 Un Audited	30.09.2023 Un Audited	31.12.2022	31.12.2023 Un Audited	31.12.2022 Un Audited	31.03.2024 Audited
1	Income from operations (net)	-	-	-	-	-	-
	(a) Net Sales/ Income from Operations	10.00	-	0.30	10.00	18.00	10.00
	(b) Other Operating Income	0.04	-	0.03	0.04	0.05	0.04
	Total Income from Operations (net)	10.04	-	0.32	10.04	18.05	10.04
2	Expenses	-	-	-	-	-	-
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of Stock in Trade	-	-	-	-	-	-
	(c) Changes in Inventory of Finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefit expense	4.92	4.56	4.51	14.29	13.27	19.27
	(e) Depreciation and Amortisation expense	-	-	-	-	-	-
	(f) Other expenses	0.22	-	5.01	0.22	5.33	0.50
	Total Expenses	5.14	4.56	9.52	14.51	18.60	19.77
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	4.89	(4.56)	(9.19)	(4.47)	(0.55)	-
4	Other Income	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	4.89	(4.56)	(9.19)	(4.47)	(0.55)	(9.73)
6	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	4.89	(4.56)	(9.19)	(4.47)	(0.55)	(9.73)
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	-	-	-	-	-	-
10	Tax Expense	-	-	-	-	-	-
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	-	-	-	-	-	-
12	Extraordinary items (net of tax expense Lakhs)	-	-	-	-	-	-
13	Net Profit / (Loss) for the period (11 + 12)	-	-	-	-	-	-
14	Share of Profit / (loss) of associates *	-	-	-	-	-	-
15	Minority Interest	-	-	-	-	-	-
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	-	-	-	-	-	-
17	Paid Up Equity share capital	537.54	537.54	537.54	537.54	537.54	537.54
18	Reserve (excluding revaluation Reserve) as shown in the audited balance sheet of previous year	9.11	9.11	5.80	9.11	5.80	18.84
19	Earnings Per Shares (EPS) (for continuing and discontinued operations)	-	-	-	-	-	-
a)	Basic	0.09	(0.08)	(0.17)	(0.08)	(0.01)	(0.18)
b)	Diluted	0.09	(0.08)	(0.17)	(0.08)	(0.01)	(0.18)



SEGMENT REPORTING

S.No.	Particulars	(AMOUNT IN LAKHS)					
		For The Quarter Ended On			For Year Ended On		
		30.06.2023	31.03.2023	30.06.2022	30.06.2023	30.06.2022	31.03.2024
		Un Audited	Un Audited		Un Audited	Un Audited	Audited
1	Segment Revenue						
	a) Segment-NBFC	-	-	-	-	-	-
	b) Segment- Real Estate	-	-	-	-	-	-
	c) Unallocated	-	-	-	-	-	-
	Total	-	-	-	-	-	-
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Gross Revenue	-	-	-	-	-	-
2	Segment Results						
	a) Segment-NBFC	-	-	-	-	-	-
	b) Segment- Real Estate	-	-	-	-	-	-
	c) Unallocated	-	-	-	-	-	-
	Profit/Loss Before Tax	-	-	-	-	-	-
3	Segment Assets						
	a) Segment-NBFC	-	-	-	-	-	-
	b) Segment- Real Estate	-	-	-	-	-	-
	c) Unallocated	-	-	-	-	-	-
	Total Assets	-	-	-	-	-	-
4	Segment Liabilities						
	a) Segment-NBFC	-	-	-	-	-	-
	b) Segment- Real Estate	-	-	-	-	-	-
	c) Unallocated	-	-	-	-	-	-
	Total Liabilities	-	-	-	-	-	-

Notes:-

- The above financial results for the quarter ended on 31st December, 2023 have been reviewed by the audit Committee and approved by the board at their respective meetings held on 06.02.2024.
- The Limited Review of the results has been completed by the Statutory Auditors of the Company.
- As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company has two operating segments namely NBFC and Real Estate.
- Previous period figure has been regrouped/rearranged wherever necessary.

For Webpulse Consulting India Com Ltd

Place Delhi
Date:

Sd/-
Sanjeev Manchanda
Managing Director
DIN: 01105116



LIMITED REVIEW REPORT

To,
The Board of Directors of
Webpulse Consulting India Com Ltd
E-335, East of Kailash ,
New Delhi-110065

**LIMITED REVIEW REPORT ON UN-AUDITED STANDALONE FINANCIAL
RESULTS FOR THE FIRST QUARTER ENDED JUNE 30, 2024 OF WEBPULSE
CONSULTING INDIA COM LIMITED**

1. We have reviewed the accompanying statement of Un-audited Standalone financial results ('the Statement') of **Webpulse Consulting India Com Ltd** ('the Company'), for the quarter ended 30th June, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) for Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 statement is free from material misstatement. A review of interim financial information consist of making enquiries, primarily of the Company's personnel 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 Standards on 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

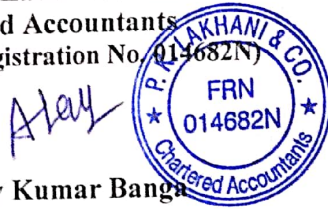


all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. 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 the applicable Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Attention is drawn to Note no. 3 to the statement which states that The figures for the quarter ended 31st March' 2024 has been arrived at as difference between Audited figures in respect of full financial year and the unaudited reviewed figures up to nine months of the relevant financial year.

Our opinion is not modified in respect of this matter.

For P.K. Lakhani & Co.
Chartered Accountants
(Firm Registration No. 014682N)



CA. Ajay Kumar Banga
(Partner)
M. No. 431318
UDIN: 25431318BMJMKH8669

Place: Gurgaon

Date: 25.01.2025

S.No.	Particulars	(AMOUNT IN LAKHS)					
		For The Quarter Ended On			For Year Ended On		
		30.06.2023 Un Audited	31.03.2023 Un Audited	30.06.2022	30.06.2023 Un Audited	30.06.2022 Un Audited	31.03.2024 Audited
1	Income from operations (net)	-	2.00	5.00	-	5.00	10.00
	(a) Net Sales/ Income from Operations	-	-	-	-	-	0.04
	(b) Other Operating Income	-	-	-	-	5.00	10.04
	Total Income from Operations (net)	-	2.00	5.00	-	-	-
2	Expenses	-	-	-	-	-	-
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of Stock in Trade	-	-	-	-	-	-
	(c) Changes in Inventory of Finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefit expense	4.81	4.51	-	4.81	-	19.27
	(e) Depreciation and Amortisation expense	-	-	-	-	-	-
	(f) Other expenses	-	0.25	0.20	-	0.20	0.50
	Total Expenses	4.81	4.76	0.20	4.81	0.20	19.77
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(4.81)	(2.76)	4.80	(4.81)	4.80	(9.73)
4	Other Income	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(4.81)	(2.76)	4.80	(4.81)	4.80	(9.73)
6	Finance Costs	-	-	-	-	-	-
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	(4.81)	(2.76)	4.80	(4.81)	4.80	(9.73)
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	-	-	-	-	-	-
10	Tax Expense	-	-	-	-	-	-
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	-	-	-	-	-	-
12	Extraordinary items (net of tax expense - Lakhs)	-	-	-	-	-	-
13	Net Profit / (Loss) for the period (11 + 12)	-	-	-	-	-	-
14	Share of Profit / (loss) of associates *	-	-	-	-	-	-
15	Minority interest	-	-	-	-	-	-
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	-	-	-	-	-	-
17	Paid Up Equity share capital	537.54	537.54	537.54	537.54	537.54	537.54
18	Reserve (excluding revaluation Reserve) as shown in the audited balance sheet of previous year	9.11	9.11	5.63	91.05	5.63	18.84
19	Earnings Per Shares (EPS) (for continuing and discontinued operations)	-	-	-	-	-	-
a)	Basic	(0.09)	(0.05)	0.09	(0.09)	0.09	(0.18)
b)	Diluted	(0.09)	(0.05)	0.09	(0.09)	0.09	(0.18)

S.No.	Particulars	(AMOUNT IN LAKHS)					
		For The Quarter Ended On			For Year Ended On		
		30.06.2023 Un Audited	31.03.2023 Un Audited	30.06.2022	30.06.2023 Un Audited	30.06.2022 Un Audited	31.03.2024 Audited
1	Segment Revenue						
	a) Segment-NBFC						
	b) Segment- Real Estate						
	c) Unallocated						
	Total						
	Less: Inter Segment Revenue						
	Gross Revenue						
2	Segment Results						
	a) Segment NBFC						
	b) Segment- Real Estate						
	c) Unallocated						
	Profit/Loss Before Tax						
3	Segment Assets						
	a) Segment NBFC						
	b) Segment- Real Estate						
	c) Unallocated						
	Total Assets						
4	Segment Liabilities						
	a) Segment NBFC						
	b) Segment- Real Estate						
	c) Unallocated						
	Total Liabilities						

Notes:-

- The above financial results for the quarter ended on 30th June, 2023 have been reviewed by the audit Committee and approved by the board at their respective meetings held on 06.02.2024.
- The Limited Review of the results has been completed by the Statutory Auditors of the Company.
- As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company has two operating segments namely NBFC and Real Estate.
- Previous period figure has been regrouped/rearranged wherever necessary.

For Webpulse Consulting India Com Ltd

Sd/-
 Sanjeev Manchanda
 Managing Director
 DIN: 01105114

Place Delhi
 Date:



LIMITED REVIEW REPORT

To,
The Board of Directors of
Webpulse Consulting India Com Ltd
E-335, East of Kailash ,
New Delhi-110065

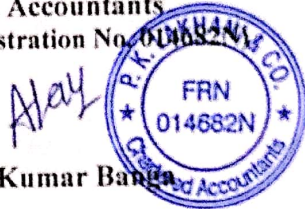
**LIMITED REVIEW REPORT ON UN-AUDITED STANDALONE FINANCIAL
RESULTS FOR THE QUARTER AND HALF YEAR PERIOD ENDED SEPTEMBER 30,
2024 OF WEBPULSE CONSULTING INDIA COM LIMITED**

1. We have reviewed the accompanying statement of Un-audited Standalone financial results ('the Statement') of **Webpulse Consulting India Com Ltd** ('the Company'), for the quarter and Half year period ended 30th September, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) for Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 statement is free from material misstatement. A review of interim financial information consist of making enquiries, primarily of the Company's personnel 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 Standards on 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.



4. 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 the applicable Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P.K. Lakhani & Co.
Chartered Accountants
(Firm Registration No. 014682N)



CA. Ajay Kumar Banga
(Partner)
M. No. 431318
UDIN: 25431318BMJMKI4030

Place: Gurgaon
Date: 01.02.2025

S.No.	Particulars	(AMOUNT IN LAKHS)					
		For The Quarter Ended On			For Year Ended On		
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2024
		Un Audited	Un Audited		Un Audited	Un Audited	Audited
1	Income from operations (net)	-	-	-	-	17.73	10.00
	(a) Net Sales/ Income from Operations	-	-	12.73	-	-	0.04
	(b) Other Operating Income	-	-	-	-	17.73	10.04
	Total Income from Operations (net)	-	-	12.73	-	-	-
2	Expenses	-	-	-	-	-	-
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of Stock in Trade	-	-	-	-	-	-
	(c) Changes in Inventory of Finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefit expense	4.56	4.81	4.51	9.37	8.76	19.27
	(e) Depreciation and Amortisation expense	-	-	-	-	-	-
	(f) Other expenses	-	-	0.13	-	0.33	0.50
	Total Expenses	4.56	4.81	4.64	9.37	9.08	19.77
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(4.56)	(4.81)	8.09	(9.37)	8.64	(9.73)
4	Other Income	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(4.56)	(4.81)	8.09	(9.37)	8.64	(9.73)
6	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
		(4.56)	(4.81)	8.09	(9.37)	8.64	(9.73)
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	-	-	-	-	-	-
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	-	-	-	-	-	-
10	Tax Expense	-	-	-	-	-	-
11	Net Profit / (Loss) from ordinary activities after tax (9 + 10)	-	-	-	-	-	-
12	Extraordinary items (net of tax expense — Lakhs)	-	-	-	-	-	-
13	Net Profit / (Loss) for the period (11 + 12)	-	-	-	-	-	-
14	Share of Profit / (loss) of associates *	-	-	-	-	-	-
15	Minority Interest	-	-	-	-	-	-
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	537.54	537.54	537.54	537.54	537.54	537.54
17	Paid Up Equity share capital	9.11	9.11	5.80	9.11	5.80	18.84
18	Reserve (excluding revaluation Reserve) as shown in the audited balance sheet of previous year	-	-	-	-	-	-
19	Earnings Per Shares (EPS) (for continuing and discontinued operations)	(0.08)	(0.09)	0.15	(0.17)	0.16	(0.18)
a)	Basic	(0.08)	(0.09)	0.15	(0.17)	0.16	(0.18)
b)	Diluted	-	-	-	-	-	-



SEGMENT REPORTING

S.No.	Particulars	(AMOUNT IN LAKHS)				
		For The Quarter Ended On		30.06.2022	For Year Ended On	
		30.06.2023	31.03.2023		30.06.2023	30.06.2022
		Un Audited	Un Audited		Un Audited	Un Audited
1	Segment Revenue					
	a) Segment-NBFC	-	-	-	-	-
	b) Segment- Real Estate	-	-	-	-	-
	c) Unallocated	-	-	-	-	-
	Total	-	-	-	-	-
	Less: Inter Segment Revenue	-	-	-	-	-
	Gross Revenue	-	-	-	-	-
2	Segment Results					
	a) Segment-NBFC	-	-	-	-	-
	b) Segment- Real Estate	-	-	-	-	-
	c) Unallocated	-	-	-	-	-
	Profit/Loss Before Tax	-	-	-	-	-
3	Segment Assets					
	a) Segment-NBFC	-	-	-	-	-
	b) Segment- Real Estate	-	-	-	-	-
	c) Unallocated	-	-	-	-	-
	Total Assets	-	-	-	-	-
4	Segment Liabilities					
	a) Segment-NBFC	-	-	-	-	-
	b) Segment- Real Estate	-	-	-	-	-
	c) Unallocated	-	-	-	-	-
	Total Liabilities	-	-	-	-	-

Notes:-

1. The above financial results for the quarter ended on 30th September, 2023 have been reviewed by the audit Committee and approved by the board at their respective meetings held on 06.02.2024.
2. The Limited Review of the results has been completed by the Statutory Auditors of the Company.
3. As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company has two operating segments namely NBFC and Real Estate.
4. Previous period figure has been regrouped/rearranged wherever necessary.

For Webpulse Consulting India Com Ltd

Sd/-
Sanjeev Manchanda
Managing Director
DIN: 01105116

Place Delhi
Date:

