



R. SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditors' Review Report on Quarterly and Year to date Unaudited Standalone Financial Results of Welter Securities Limited (" the Company ") Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended

The Board of Directors
Welter Securities Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **WELTER SECURITIES LIMITED** ("the Company") for the Quarter and nine months ended December 31, 2024 (" The Statement ") being submitted by the Company pursuant to requirement of Regulation 33 of SEBI (Listing Obligation Disclosure Requirements) Regulation 2015, as amended (the "Listing Regulations").
2. 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 principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting ("Ind AS 34") prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information Performed by Independent Auditor of 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 of interim financial information consists of making inquiries, primarily of Company's personnel responsible for financial and accounting matters, and applying analytic 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 in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: New Delhi
Date : 31.01.2025

For R. SHARMA & ASSOCIATES
(Chartered Accountants)
FRN. : 003683N

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RAKESH SHARMA
(Partner)
M. No 082640
DIN : 25082640BMIQAS8993

WELTER SECURITIES LIMITED

CIN : L65993WB1990PLC048314

Statement of Unaudited Financial Result for the quarter/ nine months ended 31st Dec, 2024

(Rs. in Thousand's)

Particulars	Quarter ended			Nine months ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
REVENUE:						
(a) Revenue from operations						
- Sales / Income from Operations	0.00	0.00	0.00	0.00	0.00	2400.00
(b) Other Income	7136.60	0.00	754.00	7136.60	754.00	754.00
Total Revenue	7136.60	0.00	754.00	7136.60	754.00	3154.00
EXPENSES:						
(a) Purchase (E.shares)	0.00	0.00	0.00	0.00	0.00	0.00
(b) Changes in Inventories	0.00	0.00	0.00	0.00	0.00	890.86
(c) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
(d) Employee Benefit Expenses	166.87	75.00	75.00	316.87	225.00	474.50
(e) Other expenses	705.08	1366.44	7.67	2187.53	72.09	1730.42
Total expenses	871.95	1441.44	82.67	2504.40	297.09	3095.78
Profit before exceptional items and tax	6264.64	-1441.44	671.33	4632.19	456.91	58.22
Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
Profit before Tax	6264.64	-1441.44	671.33	4632.19	456.91	58.22
Less: Tax expense:	0.00	0.00	0.00	0.00	0.00	0.00
-Earlier Year Tax	15.14	0.00	0.00	15.14	0.00	0.00
Profit and Loss Appropriation	0.00	0.00	0.00	0.00	0.00	0.00
Profit after Tax	6249.51	-1441.44	671.33	4617.06	456.91	58.22
Earning per equity share (Face Value of Rs.10 each)						
Before Exceptional Items						
Basic (Rs.)	0.62	(0.14)	0.07	0.46	0.05	0.01
Diluted (Rs.)	0.62	(0.14)	0.07	0.46	0.05	0.01
After Exceptional Items						
Basic (Rs.)	0.62	(0.14)	0.07	0.46	0.05	0.01
Diluted (Rs.)	0.62	(0.14)	0.07	0.46	0.05	0.01

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Notes:

1. The above Unaudited Financial Results for the quarter and nine months ended 31 December, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 31st January, 2025. The Statutory Auditors have reviewed these financial results pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as amended and other recognized accounting practices and policies to the extent applicable
3. The Company operates has no reportable segment in accordance with IND AS 108 opoerating segments"
4. The figures for the quarter ended 31 December, 2024 are the balancing figures between figures in respect of the unaudited year to date published figures up to the third quarter ended 31 December, 2024 and half year ended 30th September, 2024.
5. Previous period's figures have been regrouped / reclassified, wherever considered necessary to make them comparable.

**By order of the Board
For Welter Securities Limited**

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**Ashok Kumar Sharma
Managing Director**

**Date: 31/01/2025
Place: Delhi**

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