



WPIL Limited

REGD. OFF. : "TRINITY PLAZA"
84/1A, TOPSIA ROAD (SOUTH), KOLKATA - 700 046
TEL. : (91 33) 4055 6800, FAX : (91 33) 4055 6835
WEB : <http://www.wpil.co.in>
CIN No. L36900WB1952PLC020274

February 12, 2025

**Listing Compliance Department
BSE Limited,
Phiroze Jeejeebhoy Tower,
25th Floor, Dalal Street,
Mumbai-400001.**

Scrip Code :- 505872

Dear Sir,

Pursuant to Regulation 33(3)(c)(i) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Unaudited Financial Results of the Company (both standalone and consolidated) for the quarter and nine months ended 31st December, 2024 which was considered and approved by the Board of Directors at their meeting held on 12th February, 2025 and reviewed by Audit Committee at its meeting held on the same day prior to Board Meeting along with Limited Review Report thereon issued by the Statutory Auditors of the Company for your perusal and records.

The Board Meeting Commenced at 11-30 hrs and concluded on at 14-05 hrs.

Please arrange for taking above disclosure on record and dissemination.

Thanking you

Yours faithfully
For **WPIL LIMITED**

(U.CHAKRAVARTY)
General Manager (Finance)
and Company Secretary
Compliance Officer

Encl. As stated above





Salarpuria & Partners

CHARTERED ACCOUNTANTS

7, C. R. AVENUE, KOLKATA - 700 072
Phone : 2237 5400 / 5401, 4014 5400-5410
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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS OF

**WPIL Limited,
Trinity Plaza, 84/1A,
Topsia Road (South),
Kolkata - 700 046**

1. We have reviewed the accompanying Statement of Consolidated unaudited Financial Results of WPIL Limited ("the Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associate, joint venture and joint operations for the quarter and nine months ended December 31, 2024 ("the Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement 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 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 of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of persons 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 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the interim financial results of the entities listed in **Attachment A**.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and





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measurement principles laid down in the aforesaid Indian Accounting Standard 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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial information/ financial results of five (5) joint operations included in the standalone unaudited interim financial information/ financial results of the entities included in the Group, whose results reflect total revenues of Rs. 200.85 lakhs and Rs. 932.13 lakhs, total net profit after tax of Rs. NIL and Rs. NIL and total comprehensive income of Rs. NIL and Rs. NIL for the quarter and nine months ended December 31, 2024 respectively, as considered in the respective standalone unaudited interim financial information/ financial results of the entities included in the Group. The interim financial information/ financial results of these joint operations have been reviewed by their respective other independent auditors whose reports have been furnished to us, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

We did not review the interim financial information/ financial results of two (2) direct subsidiaries, one (1) subsidiary of Sterling Pumps Pty Limited (SPL), three (3) subsidiaries of Aturia International Pte Limited (AIPL), two (2) subsidiaries of WPIL SA Holdings Pty Limited (SAHPL), one (1) subsidiary of APE Pumps Pty Limited included in the consolidated unaudited financial results, whose interim financial information/ financial results reflect total revenues of Rs. 17141.00 lakhs and Rs. 46553.13 lakhs, total net profit/(loss) after tax of Rs. 1081.58 lakhs and Rs. 4426.03 lakhs and total comprehensive income of Rs. (4745.73) lakhs and Rs. 2916.59 lakhs, for the quarter and nine months ended December 31, 2024 respectively, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of Rs. 89.96 lakhs and Rs. 331.94 lakhs for the quarter and nine months ended December 31, 2024 respectively, as considered in the consolidated unaudited financial results in respect of one (1) Associate, whose interim financial information/financial results have been reviewed by their respective independent auditors whose reports have been furnished to us by the management and our conclusion on the statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates, is based solely on the report of such other auditor and the procedures performed by us as stated in Paragraph 3 above.

7. The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of Rs. 502.02 lakhs and Rs. 567.53 lakhs and Total comprehensive income Rs. 502.02 lakhs and Rs. 567.53 lakhs for the quarter and nine months ended December 31, 2024 respectively, as considered in the consolidated unaudited financial results in respect of one (1) Joint Venture of the Direct Subsidiary, based on their interim financial information/ financial results as certified by the Board of Directors, which have not been reviewed by their independent auditors. The consolidated unaudited financial results also include the interim financial information/financial results of one (1) subsidiary of WPIL SA Holdings Pty Limited(SAHPL) and one (1) associate of WPIL SA Holdings Pty Limited(SAHPL), which have not been reviewed by their auditors whose interim financial





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information/financial results reflect total revenue of Rs.39.22 lakhs and Rs. 49.29 lakhs, total net profit/(loss) after tax of Rs. 2.34 lakhs and Rs.(69.78) lakhs and total comprehensive income of Rs. 2.34 lakhs and Rs.(69.78) lakhs for the quarter and nine months ended December 31, 2024 respectively, as considered in the consolidated unaudited financial results. According to the information and explanation given to us by the management, these interim financial information/ financial results are not material to the group.

8. Certain of these subsidiaries are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The Parent's management has converted the financial results of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Parent Company and reviewed by us.

Our conclusion is not modified in respect of matters in Paragraph 6,7 and 8 above with respect to our reliance on the work done and the reports of the other independent auditors and financial information/ financial results certified by the Board of Directors.

For Salarpuria & Partners
Chartered Accountants
(Firm ICAI Regn. No.302113E)

Anand Prakash


Chartered Accountant
Membership No.-56485
Partner



UDIN: 25056485B M06LH7316

Place: Kolkata

Date: 12/02/2025

Attachment A

Sr. No.	Name of Entities
	Parent
1	WPIL Limited
	Subsidiaries
1	Sterling Pumps Pty Limited (SPL) (Direct Subsidiary)
2	Aturia International Pte Limited (AIPL) (Direct Subsidiary)
	Step-Down Subsidiaries
1	U.C.P Australia Pty Limited(Subsidiary of SPL)
2	Mathers Foundry Limited(Subsidiary of AIPL)
3	WPIL SA Holdings Pty Limited (SAHPL) (Subsidiary of AIPL)
4	APE Pumps Pty Limited(Subsidiary of SAHPL)
5	Eigenbau Pty Limited (Subsidiary of APPL)*
6	Mather & Platt (SA) Pty Limited(Subsidiary of SAHPL)
7	PSV Zambia Limited(Subsidiary of SAHPL)
8	Gruppo Aturia S.p.A (GA) (Subsidiary of AIPL)
	Joint Venture
1	WPIL (Thailand) Co. Limited(Joint Venture of AIPL)
	Associates
1	Clyde Pumps India Private Limited(Direct Associate)
2	Amanzi Phampa Consultants Pty Ltd(Associate of SAHPL)
	Joint Operations
1	WPIL-SMS JV
2	WPIL-MHI JV
3	RANJIT-WPIL JV
4	WPIL-SARTHI JV
5	WPIL-JWIL JV

*acquired during the quarter.



WPIL Limited
CIN : L36900WB1952PLC020274
Registered Office: "Trinity Plaza", 3rd Floor,
84/1A Topsia Road (South), Kolkata - 700046
Statement of Unaudited Consolidated Financial Results
For the Quarter and Nine Months ended 31st December, 2024

Rs. in Lacs

Sl.	Particulars	Quarter ended			Nine Months ended		Year ended
		December 31, 2024 (Refer Note 3)	September 30, 2024	December 31, 2023 (Refer Note 3)	December 31, 2024	December 31, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Income						
	a) Revenue from Operations	38,160.22	49,088.64	43,068.11	1,23,501.35	1,07,299.70	1,66,440.38
	b) Other Income	1,110.46	852.60	899.63	3,156.09	1,756.72	2,820.94
	Total Income	39,270.68	49,941.24	43,967.74	1,26,657.44	1,09,056.42	1,69,261.32
2.	Expenses						
	a) Cost of Materials and components consumed	10,840.01	11,225.58	7,200.17	28,559.59	21,772.07	35,491.45
	b) Changes in inventories of Finished Goods and Work in Progress	(952.64)	(1,203.44)	2,446.29	(2,304.63)	2,378.05	(744.98)
	c) Contract Execution Cost	12,319.84	18,440.31	16,307.27	44,640.15	33,329.22	60,023.46
	d) Employee Benefits Expense	5,920.99	5,617.66	5,584.41	17,004.41	15,368.21	20,299.40
	e) Other Expenses	5,221.26	4,574.09	4,535.50	14,330.78	14,845.34	21,537.09
	f) Finance Costs	1,116.34	870.15	933.26	2,740.82	2,387.84	3,083.83
	g) Depreciation and amortisation expenses	833.51	800.01	766.50	2,400.76	2,212.99	3,011.95
	Total Expenses	35,299.31	40,324.36	37,773.40	1,07,371.88	92,293.72	1,42,702.20
3.	Profit before Tax and share of profit/(loss) of associates and a joint venture (1-2)	3,971.37	9,616.88	6,194.34	19,285.56	16,762.70	26,559.12
4.	Share of profit/(loss) of associates and a joint venture	591.98	150.91	241.84	899.47	376.80	525.67
5.	Profit before Tax (3+4)	4,563.35	9,767.79	6,436.18	20,185.03	17,139.50	27,084.79
6.	Tax Expenses						
	- Current tax	(231.11)	2,797.75	2,260.68	4,153.35	5,192.34	7,926.85
	- Deferred tax expense / (credit)	1,087.11	(53.63)	24.32	993.69	10.24	(143.60)
	Total	856.00	2,744.12	2,285.00	5,147.04	5,202.58	7,783.25
7.	Profit after Tax from continuing operations (5 - 6)	3,707.35	7,023.67	4,151.18	15,037.99	11,936.92	19,301.54
	Profit/(Loss) of discontinued operations (net of tax)	(1.93)	(1.98)	300.91	(5.81)	849.49	840.41
	Gain on disposal of Asset/Disposal Group of Discontinued Operation (net of tax)	-	-	49,005.67	-	49,005.67	48,234.63
8.	Net Profit/(Loss) after tax from discontinued operation	(1.93)	(1.98)	49,306.58	(5.81)	49,855.16	49,075.04
9.	Net Profit after tax from continuing operations & discontinued operation (7+8)	3,705.42	7,021.69	53,457.76	15,032.18	61,792.08	68,376.58
10.	Other Comprehensive income/(loss) (net of tax)						
	Items not to be reclassified to profit or loss in subsequent periods:						
	Re-measurement gains / (losses) on defined benefit plan	2.08	2.08	(13.54)	6.24	(40.62)	6.02
	Income tax effect relating to above	(0.52)	(0.54)	3.42	(1.57)	10.23	(1.53)
	Items to be reclassified to profit or loss in subsequent periods:						
	Exchange differences on translation of foreign operations	(5,589.52)	4,427.04	2,717.64	(1,509.44)	2,845.98	987.98
	Total Other Comprehensive Income/(Loss) (net of tax)	(5,587.96)	4,428.58	2,707.52	(1,504.77)	2,815.59	992.47
11.	Total Comprehensive Income (9+10)	(1,882.54)	11,450.27	56,165.28	13,527.41	64,607.67	69,369.05
12.	Profit attributable:	3,705.42	7,021.69	53,457.76	15,032.18	61,792.08	68,376.58
	Equityholders of the Parent	3,134.46	6,022.54	34,492.19	13,026.82	41,123.38	47,501.79
	Non-Controlling interests	570.96	999.15	18,965.57	2,005.36	20,668.70	20,874.79
	Other Comprehensive Income attributable:	(5,587.96)	4,428.58	2,707.52	(1,504.77)	2,815.59	992.47
	Equityholders of the Parent	(3,428.12)	2,714.00	1,642.89	(932.55)	1,701.85	613.51
	Non-Controlling interests	(2,159.84)	1,714.58	1,064.63	(572.22)	1,113.74	378.96
	Total Comprehensive Income attributable:	(1,882.54)	11,450.27	56,165.28	13,527.41	64,607.67	69,369.05
	Equityholders of the Parent	(293.66)	8,736.54	36,135.08	12,094.27	42,825.23	48,115.30
	Non-Controlling interests	(1,588.88)	2,713.73	20,030.20	1,433.14	21,782.44	21,253.75
13.	Paid Up Equity Share Capital (Face value of Equity Share - Re. 1 per share) (Refer Note 6)	976.71	976.71	976.71	976.71	976.71	976.71
14.	Other Equity						1,23,614.69
15.	Basic and Diluted Earning Per Share from continuing operations	3.21	6.17	4.25	13.34	10.70	17.71
	Basic and Diluted Earning Per Share from discontinued operation	(0.00)	(0.00)	31.06	(0.00)	31.41	30.92
	Basic and Diluted Earning Per Share from continuing operations and discontinued operation (Rs.)	3.21	6.17	35.31	13.34	42.10	48.63
	(not annualized except for the year ended 31st March, 2024)						



Notes:

1. Operating Segment based on Group's business line have been identified by Chief Operating decision maker as "Pumps and Accessories" and "Projects (Works Contract)" as Segments. Consolidated segmentwise revenue, results, assets and liabilities are as follows:-

Particulars	Quarter ended			Nine Months ended		Year ended
	December 31, 2024 (Refer Note 3)	September 30, 2024	December 31, 2023 (Refer Note 3)	December 31, 2024	December 31, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Rs. in Lacs						
Gross Segment Revenue						
Pumps and Accessories	22,211.48	24,423.91	21,778.46	64,464.27	59,994.26	84,823.70
Project (Works Contract)	15,948.74	24,664.73	21,289.65	59,037.08	47,305.44	81,616.68
Total Segment Revenue	38,160.22	49,088.64	43,068.11	1,23,501.35	1,07,299.70	1,66,440.38
Segment Results						
Pumps and Accessories	4,385.36	6,956.17	3,670.47	15,104.34	12,356.36	17,556.93
Project (Works Contract)	2,382.17	4,846.61	4,256.99	10,656.05	11,745.75	18,007.76
Total	6,767.53	11,802.78	7,927.46	25,760.39	24,102.11	35,564.69
Less: Finance Costs	(1,116.34)	(870.15)	(933.26)	(2,740.82)	(2,387.84)	(3,083.83)
Add: Unallocable Corporate Income - net of expenditure	(1,087.84)	(1,164.84)	(558.02)	(2,834.54)	(4,574.77)	(5,396.07)
Profit before tax from continuing operations	4,563.35	9,767.79	6,436.18	20,185.03	17,139.50	27,084.79
Provision for Current Tax	(231.11)	2,797.75	2,260.68	4,153.35	5,192.34	7,926.85
Provision for Deferred Tax	1,087.11	(53.63)	24.32	993.69	10.24	(143.60)
Profit after Tax from continuing operations	3,707.35	7,023.67	4,151.18	15,037.99	11,936.92	19,301.54
Profit after Tax from discontinued operations	(1.93)	(1.98)	49,306.58	(5.81)	49,855.16	49,075.04
Profit for the Period	3,705.42	7,021.69	53,457.76	15,032.18	61,792.08	68,376.58
Segment Assets						
Pumps and Accessories	1,55,523.62	1,58,772.68	1,56,422.99	1,55,523.62	1,56,422.99	1,49,368.69
Project (Works Contract)	94,593.23	98,866.92	54,109.96	94,593.23	54,109.96	88,264.42
Total segment assets	2,50,116.85	2,57,639.60	2,10,532.95	2,50,116.85	2,10,532.95	2,37,633.11
Add: Unallocable corporate assets	21,249.91	25,153.16	25,078.95	21,249.91	25,078.95	25,162.88
Total Assets	2,71,366.76	2,82,792.76	2,35,611.90	2,71,366.76	2,35,611.90	2,62,795.99
Segment Liabilities						
Pumps and Accessories	38,121.62	38,550.99	29,149.80	38,121.62	29,149.80	26,472.90
Project (Works Contract)	26,304.83	37,440.87	39,687.97	26,304.83	39,687.97	58,432.06
Total Segment liabilities	64,426.45	75,991.86	68,837.77	64,426.45	68,837.77	84,904.96
Add: Unallocable corporate liabilities	38,937.93	37,711.40	16,236.38	38,937.93	16,236.38	22,258.07
Total liabilities	1,03,364.38	1,13,703.26	85,074.15	1,03,364.38	85,074.15	1,07,163.03
Geographical Segment (Revenue from Operations)						
India	21,424.43	31,765.56	26,799.76	76,567.84	61,780.20	1,04,909.63
Rest of World	16,735.79	17,323.08	16,268.35	46,933.51	45,519.50	61,530.75
Total	38,160.22	49,088.64	43,068.11	1,23,501.35	1,07,299.70	1,66,440.38

2. The above Consolidated Ind AS Financial Results for the quarter and nine months ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 12, 2025. The Limited Review of these Results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, have been completed by the Statutory Auditors of the Company.
3. The Figures for the quarter ended December 31, 2024 and December 31, 2023 are the balancing figures between unaudited figures in respect of the nine months period ended December 31, 2024 and December 31, 2023 and the unaudited published figures till September 30, 2024 and September 30, 2023 respectively, which were subject to limited review.
4. The above consolidated financial results include WPIL Limited ("the Company") and its 10 subsidiaries (including 8 step down subsidiaries), out of which one of the Step Down Subsidiaries was acquired during the Quarter ended December 31, 2024, (the Company together with subsidiaries referred to as "Group"), 2 Associates, 1 Joint Venture and 5 Joint Operations.
5. The above financial results include the figures of five (5) joint operations, whose financial results and other financial information include total revenues of Rs. 200.85 lacs and Rs. 932.13 lacs, total net profit after tax of Rs. NIL and Rs. NIL and total comprehensive income of Rs. NIL and Rs. NIL for the quarter ended and nine months period ended on that date respectively, as considered in the Unaudited Consolidated Financial Results, which have been reviewed by their respective other auditors.
6. The Parent Company has completed the process of sub-division (split) of its Equity Shares wherein 1 (One) Equity Share of Face Value of Rs. 10 (Rupees Ten) each has been sub-divided into 10 (Ten) Equity Shares of Re. 1 (Rupee One) each, fully paid, effective from July 12, 2024. The basic and diluted EPS has been calculated for prior periods of Consolidated Financial Results and restated considering the Face Value of Re. 1/- each in accordance with Ind-AS-33 - 'Earnings per Share'
7. One of the Step down European Subsidiary has acquired control of 100% shareholding in MISA Italy on January 07, 2025.
8. Corresponding previous period figures for quarter/period ended has been reclassified wherever necessary.

For and on behalf of Board of Directors of WPIL Limited

Rat

Ag

R. AGARWAL
(Managing Director)
DIN: 00249468

Place: Kolkata
Date: February 12, 2025





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Branch at New Delhi

Independent Auditor's Review Report on the Quarterly and Year-to-date Unaudited Standalone Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended

**TO THE BOARD OF DIRECTORS OF
WPIL Limited,
Trinity Plaza, 84/1A,
Topsia Road (South),
Kolkata – 700046**

1. We have reviewed the accompanying statement of unaudited standalone financial results of WPIL Limited ("the Company") which includes five (5) Joint Operations for the quarter and nine months ended December 31, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 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 Engagements (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 of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. Based on our review Conducted as above and based on the consideration of the review reports of other auditors of the joint operations referred to in paragraph 5 below, 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 Standard ('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





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Branch at New Delhi

India, 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.

5. The accompanying Statement includes the financial results/financial information of five (5) joint operations, whose interim financial results and other financial information reflect total revenues of Rs. 200.85 lakhs and Rs.932.13 lakhs, total net profit after tax of Rs. NIL and Rs. NIL and total comprehensive income of Rs. NIL and Rs. NIL for the quarter and nine months ended December 31, 2024 respectively, as considered in standalone financial results which have been reviewed by their respective other auditors. The reports of such other auditors on interim financial results/financial information of these joint operations have been furnished to us, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the reports of such other auditors.

Our conclusion is not modified in respect of matter stated in Paragraph 5 above.

For Salarpuria & Partners

Chartered Accountants

(Firm ICAI Regn. No.302113E)

Anand Prakash


Chartered Accountant
Membership No.-56485
Partner



UDIN: 25056485BM0CLG1199

Place: Kolkata

Date: 12/02/2025

WPIL Limited
Registered Office : "Trinity Plaza", 3rd floor,
84/1A Topsia Road (South),
Kolkata - 700 046
CIN : L36900WB1952PLC020274

**Statement of Standalone Unaudited Financial Results
For the Quarter and nine months ended 31 December, 2024**

Particulars	Rs. in lacs					
	Quarter ended			Nine months ended		Year ended
	31 December, 2024 (Refer Note 5)	30 September 2024	31 December, 2023 (Refer Note 5)	31 December, 2024	31 December, 2023	31 March, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income						
Revenue from Operations	21,753.12	32,975.06	27,433.17	78,669.60	64,186.98	1,07,693.23
Other Income	598.79	804.11	1,222.49	2,242.48	2,430.69	3,036.57
Total Income	22,351.91	33,779.17	28,655.66	80,912.08	66,617.67	1,10,729.80
2. Expenses						
Cost of Materials and Components Consumed	5,079.63	4,339.93	3,311.58	12,367.23	8,397.48	12,997.18
Changes in inventories of Finished Goods and Work in Progress	(902.15)	(161.43)	(394.04)	(1,213.54)	(216.84)	(299.59)
Contract Execution Cost	10,305.04	18,440.31	16,307.28	42,625.35	33,329.23	60,023.46
Employee Benefits Expense	1,781.92	1,839.45	1,350.38	5,045.08	4,043.88	5,566.90
Other Expenses	2,200.81	2,173.27	1,617.50	6,216.81	7,312.44	10,098.45
Finance Costs	941.38	721.24	454.25	2,217.47	1,277.48	1,722.24
Depreciation and Amortisation expenses	173.80	172.59	176.27	507.61	518.53	696.98
Total Expenses	19,580.43	27,525.36	22,823.22	67,766.01	54,662.20	90,805.62
3. Profit Before Tax (1-2)	2,771.48	6,253.81	5,832.44	13,146.07	11,955.47	19,924.18
4. Tax Expenses						
- Current Tax	(306.70)	1,625.00	1,771.27	2,378.30	3,346.27	5,679.27
- Deferred Tax Expenses / (credit)	1,044.51	(30.16)	1.74	991.32	0.87	41.97
Total	737.81	1,594.84	1,773.01	3,369.62	3,347.14	5,721.24
5. Net Profit for the period / year (3-4)	2,033.67	4,658.97	4,059.43	9,776.45	8,608.33	14,202.94
6. Other Comprehensive Income (net of tax)						
Items not to be reclassified to profit or loss in subsequent periods:						
Re-measurement Gains/(Losses) on Defined Benefit Plan	2.08	2.08	(13.54)	6.24	(40.62)	6.93
Income tax effect relating to above	(0.52)	(0.54)	3.41	(1.57)	10.23	(1.73)
Total Other Comprehensive Income	1.56	1.54	(10.13)	4.67	(30.39)	5.20
7. Total Comprehensive Income	2,035.23	4,660.51	4,049.30	9,781.12	8,577.94	14,208.14
8. Paid Up Equity Share Capital (Face value of Equity Share - Rs 1 per share)	976.71	976.71	976.71	976.71	976.71	976.71
9. Other Equity						75,027.13
10. Basic and Diluted Earning Per Share (not annualised except for the year ended March 31, 2024)	2.08	4.77	4.16	10.01	8.81	14.54

Contd. to 2



Contd. from 1

Notes :

1. The above Standalone financial results for the quarter and nine months ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12 February, 2025

The limited review of these results as required under Regulation 33 of the SEBI (Listing obligation and Disclosure requirements) Regulations 2015, has been completed by the Statutory Auditors of the Company.

2. The company publishes this unaudited standalone financial results along with the unaudited consolidated financial results, hence in accordance with Ind AS 108 "Operating Segments", the company has disclosed the Segment Reporting and information in its unaudited consolidated financial results.
3. The figures of quarter ended 31 December, 2024 / 31 December, 2023 are the balancing figures between the unaudited figures in respect of the nine months period ended 31 December, 2024 / 31 December, 2023, and the unaudited figures of six months ended 30 September, 2024 / 30 September, 2023 which were both subjected to limited review.
4. The above financial results includes the figures for five (5) joint operations whose financial results and other financial information include total revenue of Rs 200.85 lacs and Rs 932.13 lacs, total net profit after tax of Rs. NIL and NIL, and total comprehensive income of Rs. NIL and NIL for the quarter ended and for the nine months period ended on that date respectively, as considered in the unaudited standalone financial results which have been reviewed by the respective other auditors.
5. The Company has completed the process of sub division (split) of its Equity shares wherein 1 (one) Equity share of the face value of Rs 10/- (Rupees Ten) each has been sub divided into 10 (ten) Equity shares of the face value of Re 1/- (Rupee one) each, fully paid, effective from July 12, 2024.
6. There were no exceptional items during the quarter ended 31 December, 2024.
7. Figures for the previous period / year of Standalone financial results have been re-arranged / re-grouped wherever necessary,

For and on behalf of Board of Directors of WPIL Limited



R. AGARWAL
(Managing Director)
DIN 00249468

Place : Kolkata

Date : 12 February, 2025

