

WHIRLPOOL OF INDIA LIMITED (CIN No. : L29191PN1960PLC020063)

CORPORATE OFFICE : PLOT NO. 40, SECTOR-44, GURUGRAM (GURGAON) - 122002 (HARYANA), INDIA TEL. : (91) 124-4591300 FAX : (91) 124-4591301 REGD. OFF. : PLOT NO. A-4 MIDC, RANJANGAON, TAL. SHIRUR, DIST. PUNE-412 220 TEL. : (91) 2138-660100 FAX : (91) 2138-232376 Website : www.whirlpoolindia.com, E-mail : info_india@whirlpool.com

February 04, 2025

The Manager	The Manager			
Listing Department	Listing Department			
BSE Limited	National Stock Exchange of India Limited,			
Phiroze Jeejeebhoy Towers	Exchange Plaza, C-1, Block G,			
Dalal Street, Mumbai,	Bandra Kurla Complex, Bandra East,			
Maharashtra - 400001	Mumbai, Maharashtra - 400051			
Scrip Code - 500238	Symbol - WHIRLPOOL			

Subject: Integrated Filing (Financial) for the quarter and nine months ended 31st December, 2024

Dear Sir/Ma'am,

Pursuant to SEBI circular no. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, please find attached the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The same shall be available on the website of the Stock exchange where equity shares of the Company are listed i.e., <u>www.nseindia.com</u> and <u>www.bseindia.com</u> and on Company's website <u>www.whirlpoolindia.com</u>.

This is for your information and records.

Yours faithfully,

For Whirlpool of India Limited

Roopali Singh Vice President- Legal and Company Secretary

Plot No. 40, Sector 44, Gurugram, Haryana - 122002

Encl: as above

67, Institutional Area Sector 44, Gurugram - 122 003 Haryana, India

Tel: +91 124 681 6000

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

Review Report to The Board of Directors Whirlpool of India Limited

- We have reviewed the accompanying statement of unaudited standalone financial results of Whirlpool of India Limited (the "Company") for the quarter ended December 31, 2024 and year to date from April 01, 2024 to 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. The Company's Management is responsible for the preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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.
- 4. Based on our review conducted as 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. Batliboi & Co. LLP Chartered Accountants ICAI Firm registration number: 301003E/E300005

per Sanjay Vij Partner Membership No.: 095169

UDIN: 25095169BMLOBE8055

Place: Gurugram Date: February 04, 2025



Tel: +91 124 681 6000

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

Review Report to The Board of Directors Whirlpool of India Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Whirlpool of IndiaLimited (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations. 2015, as amended (the "Listing Regulations").
- 2. The Holding Company's Management is responsible for the preparation of the Statement 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 thercunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

S.No.	Name of the entity	Relationship with the Holding Company		
1	Elica PB Whirlpool Kitchen Appliances Private Limited	- Subsidiary		

5. Based on our review conducted and procedures performed 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 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. Batliboi & Co. LLP Chartered Accountants ICA1 Firm registration number: 301003E/E300005

per Sanjay Vij Partner Membership No.: 095169

UDIN: 25095169BMLOBF1482

Place: Gurugram Date: February 04, 2025





WHIRLPOOL OF INDIA LIMITED (CIN No.: L29191PN1960PLC020063)

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WHIRLPOOL OF INDIA LIMITED

REGD OFFICE : A-4, MIDC, RANJANGAON, TALUKA - SHIRUR, DIST. PUNE, MAHARASHTRA. PIN - 412220

CIN: L29191PN1960PLC020063, website: www.whirlpoolindia.com, email: investor_contact@whirlpool.com

Statement of Unaudited Financial Results for the quarter and nine months ended 31 December 2024

		Standalone						
		3 Months ended		9 Months ended		12 Months ended		
		31/12/2024 (Unaudited)	30/09/2024 (Unaudited)	31/12/2023 (Unaudited)	31/12/2024 (Unaudited)	31/12/2023 (Unaudited)	31/03/2024 (Audited)	
1 Income								
(a) Revenue from operations		156,495	158,208	139,779	553,073	472,066	633,267	
(b) Other income		4,613	4,535	3.240	13,883	9,581	15,210	
Total income		161,108	162,743	143,019	566,956	481,647	648,477	
2 Expenses								
(a) Cost of raw material and co	mponents consumed	86,705	107.552	65.731	312,908	268.785	376.889	
(b) Purchase of traded goods		12.820	7,281	4,113	36,967	22,003	42,141	
(c) Changes in inventories of fi	nished goods, work in progress and traded goods	4,552	(12,030)	26,176	20,570	35,385	12,388	
(d) Employee benefits expense		20.597	20,066	17,748	60,799	50,171	67,766	
(e) Finance costs		847	1,040	790	2,834	1.977	2,776	
(f) Depreciation and amortisation	on expense	4.547	4.596	4,142	14,175	13.097	18,637	
(g) Other expenses		27,390	28,500	22,101	91,230	76,575	102,868	
Total expenses		157,458	157,005	140,801	539,483	467,993	623,465	
3 Profit before exceptional iten	ns and tax	3,650	5,738	2,218	27,473	13,654	25,012	
Exceptional item (Loss)/ Incom	e (refer note 6)			÷.	(+)	-	(1,891)	
4 Profit before tax		3,650	5,738	2,218	27,473	13,654	23,121	
5 Tax expenses								
(a) Current tax		1.958	1,921	1.537	9,565	4.921	7,266	
(b) Adjustment of tax relating to	earlier period/ years	(329)	ŝ	(71)	(329)	(71)	(71)	
(c) Deferred tax (credit) / charge	9	(657)	(353)	(716)	(2.014)	(1.443)	(811)	
Income tax expense		972	1,568	750	7,222	3,407	6,384	
6 Profit for the period/ year		2,678	4,170	1,468	20,251	10,247	16,737	
7 Other comprehensive income								
Items that will not be reclassifier	d to profit or loss in subsequent periods, net of tax	5	114	20	304	28	(7)	
Other comprehensive income	for the period/ year, net of tax	5	114	20	304	28	(7)	
8 Total comprehensive income	for the period/ year, net of tax	2,683	4,284	1,488	20,555	10.275	16,730	
9 Paid up equity share capital (I	Face value of INR 10/- each)	12,687	12,687	12,687	12,687	12,687	12,687	
10 Other Equity					-		309,779	
1 Earning per equity share (EPS)	(Nominal value of INR 10/- each)							
- Basic and Diluted (INR)		2 11	3.29	1.16	15 96	8 08	13 19	
		(not annualised)	(annualised)					

S.R. Batliboi & Co., LLP, for Identification

OLOF Gurgaon 40. S

(INR in lacs)



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	W	HIRLPOOL OF INDI	A LIMITED						
	REGD OFFICE : A-4, MIDC, RANJANGA	ON, TALUKA - SHIF	RUR, DIST. PUNE,	MAHARASHTRA.	PIN - 412220				
	CIN: L29191PN1960PLC020063, website	: www.whirlpoolind	ia.com, email: inv	estor_contact@wh	irlpool.com				
	Statement of Unaudited Financial R	esults for the quarte	er and nine month	s ended 31 Decemi	ber 2024				
	(INR in								
ļ				Cons	olidated				
			3 Months ended		9 Months ended		12 Months 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)		
1									
1	Income								
	(a) Revenue from operations	170.485	171.299	153,565	591,470	509,580	682.9		
	(b) Other income	5.051	4.933	3,552	15.119	10,427	16,3		
	Total income	175,536	176,232	157,117	606,589	520,007	699,3		
2	Expenses								
	(a) Cost of raw material and components consumed	91.023	111,137	68,380	323.615	277.636	388.4		
	(b) Purchase of traded goods	14,492	11,150	9,234	46.555	35.286	56,9		
	(c) Changes in inventories of finished goods, work in progress and traded goods	6,158	(12,198)	25,761	21.216	32.980	12.1		
	(d) Employee benefits expense	21.938	21.358	19,008	64,600	53.677	72.5		
	(e) Finance costs	920	1,109	853	3,048	2,162	3,0		
	(f) Depreciation and amortisation expense	5,138	5,188	4,745	15,945	14.879	21.0		
_	(g) Other expenses	29,948	31,151	24,911	98.763	84,076	112,5		
•	Total expenses	169,617	168,895	152,892	573,742	500,696	666,7		
3	Profit before exceptional items and tax	5,919	7,337	4,225	32,847	19,311	32,63		
	Exceptional item (Loss)/ Income (refer note 6)		-			•	(1.89		
4	Profit before tax	5,919	7,337	4,225	32,847	19,311	30,73		
5	Tax expenses								
	(a) Current tax	2,723	2.564	2.259	11,235	6,732	9,83		
	(b) Adjustment of tax relating to earlier period/ years	(411)		(102)	(411)	(102)	(10		
	(c) Deferred tax (credit)/ charge	(846)	(580)	(925)	(2,308)	(1.804)	(1,42		
	Income tax expense	1,466	1,984	1,232	8,516	4,826	8,30		
6	Profit for the period/ year	4,453	5,353	2,993	24,331	14,485	22,43		
7	Other comprehensive income								
	Items that will not be reclassified to profit or loss in subsequent periods, net of tax	8	115	20	313	35			
	Other comprehensive income for the period/ year, net of tax	8	115	20	313	35			
3	Total comprehensive income for the period/ year, net of tax	4,461	5,468	3,013	24,644	14,520	22,42		
	Net Profil attributable to			0,010	24,044				
	(a) Equily holders of Parent Company	4.396	5.202	2,799	23.980	13.945	21,70		
	(b) Non- controlling interest	57	151	194	351	540			
		57	131	194	351	540	7:		
_	Other comprehensive income attributable to								
	(a) Equity holders of Parent Company	8	115	20	312	34			
	(b) Non- controlling interest	*	-	5 A.	1	1			
	Paid up equity share capital (Face value of INR 10/- each)	12,687	12,687	12,687	12,687	12,687	12,68		
	Other Equily						356,17		
1	Earning per equity share (EPS) (Nominal value of INR 10/- each)								
	- Basic and Diluted (INR)	3 46	4.10	2.21	18 90	10.99	17 1		
		(nol annual	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualise)		

S.R. Batlibol & Co. LLP, for Identification



Notes:

- 1 The standalone and the consolidated financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) rules, 2015, Companies (Indian Accounting Standards) amendment rules 2016 and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation,2015, (as amended) and other accounting principle generally accepted in India.
- 2 The above results, as reviewed by Audit Committee, have been approved by the Board of Directors of the Company in their meeting held on 04 February 2025.
- 3 The consolidated financial results comprise the financial results of the Company and its Subsidiary i.e. Elica PB Whirlpool Kitchen Appliances Private Limited ("Elica India").
- 4 The Company's operations predominantly comprise only one reportable segment i.e., Home Appliances. The above figures reflect the results of this segment as per Indian Accounting Standards Ind AS 108 on "Operating Segments".
- 5 The certificate obtained from the Managing Director and CFO in respect of above results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the Board of Directors.
- 6 Exceptional item of INR 1,891 lacs in the standalone and consolidated statement of profit and loss for the year ended on 31 March 2024 represents the Loss due to fire at Warehouse in Delhi on March 25, 2024. The Company has adequate insurance coverage for the aforesaid loss and based on its assessment of the loss and the terms and conditions of the insurance policies, the claim is fully admissible.
- 7 Earning per Share is not annualised for the quarter ended 31 December 2024, 30 September 2024, 31 December 2023 and for the period ended 31 December 2024 and 31 December 2023.

For and on behalf of the Board of Directors

vind Uppal Chairman

Place : Gurugram Date : 04 February 2025

> S.R. Batilbol & Co. LLP, for identification



B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – **Not Applicable**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – **Not Applicable, No default**

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable**

E. 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.**