



**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

**August 07, 2024**

**Listing Compliance Department  
BSE Limited,  
Phiroze Jeejeebhoy Tower,  
25<sup>th</sup> 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 ended 30th June, 2024 which was considered and approved by the Board of Directors at their meeting held on August 07, 2024 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 12-40 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**

**Enclo. 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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Branch at New Delhi

**Independent Auditor's Review Report on the Quarterly 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 ended June 30, 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





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below, 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 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 407.10 lakhs, total net profit after tax of Rs. Nil and total comprehensive income of Rs Nil for the quarter ended June 30, 2024, 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) included in the consolidated unaudited financial results, whose interim financial information/ financial results reflect total revenues of Rs 13152.44 lakhs, total net profit/(loss) after tax of Rs 1138.61 lakhs, total comprehensive income of Rs 2544.40 lakhs, for the quarter ended June 30, 2024, 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 121.79 lakhs for the quarter ended June 30, 2024 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 unaudited consolidated financial results also include the Group's share of net profit/(loss) after tax of Rs 34.79 lakhs and Total comprehensive income of Rs 34.79 lakhs for the quarter ended June 30, 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 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 which have not been reviewed by their auditors whose interim financial information/financial results reflect total revenue of Rs 9.81 lakhs.





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profit/(loss) after tax of Rs (36.97) lakhs and total comprehensive income of Rs (36.97) lakhs for the quarter ended June 30, 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 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)

UDIN: 24056485 BKG YES 4480

Anand Prakash

Chartered Accountant  
Membership No.-56485

Partner  
Place: Kolkata

Date: 7/8/2024





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## Attachment A

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



**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 ended 30th June, 2024**

Sl.	Particulars	Quarter ended			Rs. in Lacs
		June 30, 2024	March 31, 2024 (Refer Note 5)	June 30, 2023 (Refer Note 6)	March 31, 2024
		Unaudited	Audited	Unaudited	Audited
<b>1.</b>	<b>Income</b>				
a)	Revenue from Operations	36,252.49	59,140.68	32,357.85	1,66,440.38
b)	Other Income	1,193.03	1,064.22	412.91	2,820.94
	<b>Total Income</b>	<b>37,445.52</b>	<b>60,204.90</b>	<b>32,770.76</b>	<b>1,69,261.32</b>
<b>2.</b>	<b>Expenses</b>				
a)	Cost of Materials and components consumed	6,494.00	13,719.38	6,884.74	35,491.45
b)	Changes in inventories of Finished Goods and Work in Progress	(148.55)	(3,123.03)	392.18	(744.98)
c)	Contract Execution Cost	13,880.00	26,694.24	8,370.31	60,023.46
d)	Employee Benefits Expense	5,465.76	4,931.19	4,918.06	20,299.40
e)	Other Expenses	4,535.43	6,691.75	5,845.48	21,537.09
f)	Finance Costs	754.33	695.99	746.79	3,083.83
g)	Depreciation and amortisation expenses	767.24	798.96	705.84	3,011.95
	<b>Total Expenses</b>	<b>31,748.21</b>	<b>50,408.48</b>	<b>27,863.40</b>	<b>1,42,702.20</b>
<b>3.</b>	<b>Profit before Tax and share of profit/(loss) of associates and a joint venture (1-2)</b>	<b>5,697.31</b>	<b>9,796.42</b>	<b>4,907.36</b>	<b>26,559.12</b>
<b>4.</b>	<b>Share of profit/(loss) of associates and a joint venture</b>	<b>156.58</b>	<b>148.87</b>	<b>81.37</b>	<b>525.67</b>
<b>5.</b>	<b>Profit before Tax (3+4)</b>	<b>5,853.89</b>	<b>9,945.29</b>	<b>4,988.73</b>	<b>27,084.79</b>
<b>6.</b>	<b>Tax Expenses</b>				
	- Current tax	1,586.71	2,734.51	1,279.87	7,926.85
	- Deferred tax expense / (credit)	(39.79)	(153.84)	4.13	(143.60)
	<b>Total</b>	<b>1,546.92</b>	<b>2,580.67</b>	<b>1,284.00</b>	<b>7,783.25</b>
<b>7.</b>	<b>Profit after Tax from continuing operations (5 - 6)</b>	<b>4,306.97</b>	<b>7,364.62</b>	<b>3,704.73</b>	<b>19,301.54</b>
	Profit/(Loss) of discontinued operations (net of tax)	(1.90)	(9.08)	338.15	840.41
	Gain on disposal of Asset/Disposal Group of Discontinued Operation (net of tax)	-	(771.04)	-	48,234.63
<b>8.</b>	<b>Net Profit/(Loss) after tax from discontinued operation</b>	<b>(1.90)</b>	<b>(780.12)</b>	<b>338.15</b>	<b>49,075.04</b>
<b>9.</b>	<b>Net Profit after tax from continuing operations &amp; discontinued operation (7+8)</b>	<b>4,305.07</b>	<b>6,584.50</b>	<b>4,042.88</b>	<b>68,376.58</b>
<b>10.</b>	<b>Other Comprehensive income/(loss) (net of tax)</b>				
	<b>Items not to be reclassified to profit or loss in subsequent periods:</b>				
	Re-measurement gains / (losses) on defined benefit plan	2.08	46.64	(13.54)	6.02
	Income tax effect relating to above	(0.51)	(11.76)	3.41	(1.53)
	<b>Items to be reclassified to profit or loss in subsequent periods:</b>				
	Exchange differences on translation of foreign operations	(346.96)	(1,858.00)	837.13	987.98
	<b>Total Other Comprehensive Income/(Loss) (net of tax)</b>	<b>(345.39)</b>	<b>(1,823.12)</b>	<b>827.00</b>	<b>992.47</b>
	<b>Attributable to:</b>				
	Continuing Operations	(344.97)	(1,799.31)	718.84	996.99
	Discontinuing Operations	(0.42)	(23.81)	108.16	(4.52)
<b>11.</b>	<b>Total Comprehensive Income (9+10)</b>	<b>3,959.68</b>	<b>4,761.38</b>	<b>4,869.88</b>	<b>69,369.05</b>
<b>12.</b>	<b>Profit attributable:</b>	<b>4,305.07</b>	<b>6,584.50</b>	<b>4,042.88</b>	<b>68,376.58</b>
	Equityholders of the Parent	3,869.82	6,378.41	3,178.66	47,501.79
	Non-Controlling interests	435.25	206.09	864.22	20,874.79
	<b>Other Comprehensive Income attributable:</b>	<b>(345.39)</b>	<b>(1,823.12)</b>	<b>827.00</b>	<b>992.47</b>
	Equityholders of the Parent	(218.43)	(1,088.34)	508.54	613.51
	Non-Controlling interests	(126.96)	(734.78)	318.46	378.96
	<b>Total Comprehensive Income attributable:</b>	<b>3,959.68</b>	<b>4,761.38</b>	<b>4,869.88</b>	<b>69,369.05</b>
	Equityholders of the Parent	3,651.39	5,290.07	3,687.20	48,115.30
	Non-Controlling interests	308.29	(528.69)	1,182.68	21,253.75
<b>13.</b>	<b>Paid Up Equity Share Capital</b> (Face value of Equity Share - Re. 1 per share) (Refer Note 7)	<b>976.71</b>	<b>976.71</b>	<b>976.71</b>	<b>976.71</b>
<b>14.</b>	<b>Other Equity</b>				<b>1,23,614.69</b>
<b>15.</b>	<b>Basic and Diluted Earning Per Share from continuing operations (Rs.)</b>	<b>3.96</b>	<b>7.02</b>	<b>3.04</b>	<b>17.71</b>
	Basic and Diluted Earning Per Share from discontinued operation (Rs.)	(0.00)	(0.49)	0.21	30.92
	Basic and Diluted Earning Per Share from continuing operations and discontinued operation (Rs.)	<b>3.96</b>	<b>6.53</b>	<b>3.25</b>	<b>48.63</b>
	(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			Year ended
	June 30, 2024	March 31, 2024 (Refer Note 5)	June 30, 2023 (Refer Note 6)	March 31, 2024
	Unaudited	Audited	Unaudited	Audited
<b>Gross Segment Revenue</b>				
Pumps and Accessories	17,828.88	24,829.44	19,329.13	84,823.70
Project (Works Contract)	18,423.61	34,311.24	13,028.72	81,616.68
<b>Total Segment Revenue</b>	<b>36,252.49</b>	<b>59,140.68</b>	<b>32,357.85</b>	<b>1,66,440.38</b>
<b>Segment Results</b>				
Pumps and Accessories	6,771.89	5,200.57	4,154.16	17,556.93
Project (Works Contract)	3,427.27	6,262.01	3,818.05	18,007.76
<b>Total</b>	<b>10,199.16</b>	<b>11,462.58</b>	<b>7,972.21</b>	<b>35,564.69</b>
Less: Finance Costs	(754.33)	(695.99)	(746.79)	(3,083.83)
Add: Unallocable Corporate Income - net of expenditure	(3,590.94)	(821.30)	(2,236.69)	(5,396.07)
<b>Profit before tax from continuing operations</b>	<b>5,853.89</b>	<b>9,945.29</b>	<b>4,988.73</b>	<b>27,084.79</b>
Provision for Current Tax	1,586.71	2,734.51	1,279.87	7,926.85
Provision for Deferred Tax	(39.79)	(153.84)	4.13	(143.60)
<b>Profit after Tax from continuing operations</b>	<b>4,306.97</b>	<b>7,364.62</b>	<b>3,704.73</b>	<b>19,301.54</b>
<b>Profit after Tax from discontinued operations</b>	<b>(1.90)</b>	<b>(780.12)</b>	<b>338.15</b>	<b>49,075.04</b>
<b>Profit for the Period</b>	<b>4,305.07</b>	<b>6,584.50</b>	<b>4,042.88</b>	<b>68,376.58</b>
<b>Segment Assets</b>				
Pumps and Accessories	1,52,573.13	1,49,368.69	1,15,032.07	1,49,368.69
Project (Works Contract)	75,560.14	88,264.42	63,557.53	88,264.42
<b>Total segment assets</b>	<b>2,28,133.27</b>	<b>2,37,633.11</b>	<b>1,78,589.60</b>	<b>2,37,633.11</b>
Add: Unallocable corporate assets	32,259.34	25,162.88	25,403.08	25,162.88
<b>Total Assets</b>	<b>2,60,392.61</b>	<b>2,62,795.99</b>	<b>2,03,992.68</b>	<b>2,62,795.99</b>
<b>Segment Liabilities</b>				
Pumps and Accessories	39,405.55	26,472.90	39,220.56	26,472.90
Project (Works Contract)	34,709.62	58,432.06	41,867.99	58,432.06
<b>Total Segment liabilities</b>	<b>74,115.17</b>	<b>84,904.96</b>	<b>81,088.55</b>	<b>84,904.96</b>
Add: Unallocable corporate liabilities	26,684.83	22,258.07	26,791.35	22,258.07
<b>Total liabilities</b>	<b>1,00,800.00</b>	<b>1,07,163.03</b>	<b>1,07,879.90</b>	<b>1,07,163.03</b>
<b>Geographical Segment (Revenue from Operations)</b>				
India	23,377.85	43,129.43	17,216.61	1,04,909.63
Rest of World	12,874.64	16,011.25	15,141.24	61,530.75
<b>Total</b>	<b>36,252.49</b>	<b>59,140.68</b>	<b>32,357.85</b>	<b>1,66,440.38</b>

2. The above Consolidated Ind AS Financial Results for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 07, 2024. 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 above consolidated financial results include WPIL Limited ("the Company") and its 9 subsidiaries (including 7 step down subsidiaries), (the Company together with subsidiaries referred to as "Group"), 2 Associates, 1 Joint Venture and 5 Joint Operations.
4. The above financial results includes the figures for five (5) joint operations, whose financial results and other financial information include total revenues of Rs. 407.10 lakhs, total net profit after tax of Rs. NIL and total comprehensive income of Rs. NIL for the quarter ended June 30, 2024.
5. The Figures for the last quarter ended March 31, 2024 are the balancing figures between audited figures in respect of the full financial year upto March 31, 2024 and the unaudited published year to date figures upto December 31, 2023, being the date of the end of third quarter of the Financial Year which were subject to limited review.
6. On account of disinvestment by the Parent Company's European Subsidiary, Gruppo Aturia S.p.A, of its entire stake in its Subsidiaries namely Pompes Rutschi SAS and Rutschi Fluid AG ('Rutschi Business') during the previous year ended March 31, 2024, the Operational Profit (net of tax) of Rutschi Business has been reclassified as Discontinued Operations for the Previous Quarter ended June 30, 2023.
7. 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 for current period has been calculated and prior periods of Consolidated Financial Results have been restated considering the Face Value of Re. 1/- each in accordance with Ind-AS-33 - 'Earnings per Share'
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*  
P. AGARWAL  
(Managing Director)  
DIN: 00249468

Place: Kolkata  
Date: August 07, 2024





# Salarpuria & Partners

## CHARTERED ACCOUNTANTS

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Branch at New Delhi

**Independent Auditor's Review Report on the Quarterly 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 ended June 30, 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, 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. 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 the 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')







# Salarpuria & Partners

CHARTERED ACCOUNTANTS

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Branch at New Delhi

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 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 407.10 lakhs, total net profit after tax of Rs. NIL and total comprehensive income of Rs. NIL for the quarter ended June 30, 2024, as considered in standalone financial results which have been reviewed by their respective other independent 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)

UDIN: 24056485 BKG1 YER 3849

Anand Prakash

  
Chartered Accountant  
Membership No.-56485  
Partner

Place: Kolkata

Date: 07/08/2024



**Statement of Unaudited Standalone Financial Results  
For the Quarter ended 30 June, 2024**

Rs. in lacs

	Particulars	Quarter ended			Year ended
		30 June 2024	31 March, 2024 (Refer Note 3)	30 June 2023	31 March, 2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1.	<b>Income</b>				
	Revenue from Operations	23,941.42	43,506.25	18,220.43	1,07,693.23
	Other Income	839.58	605.88	642.30	3,036.57
	<b>Total Income</b>	<b>24,781.00</b>	<b>44,112.13</b>	<b>18,862.73</b>	<b>1,10,729.80</b>
2.	<b>Expenses</b>				
	Cost of Materials and Components Consumed	2,947.67	4,599.70	1,867.45	12,997.18
	Changes in inventories of Finished Goods and Work in Progress	(149.96)	(82.75)	644.18	(299.59)
	Contract Execution Cost	13,880.00	26,694.23	8,370.30	60,023.46
	Employee Benefits Expense	1,423.71	1,523.02	1,167.09	5,566.90
	Other Expenses	1,842.73	2,786.01	3,262.78	10,098.45
	Finance Costs	554.85	444.76	419.45	1,722.24
	Depreciation and Amortisation expenses	161.22	178.45	167.93	696.98
	<b>Total Expenses</b>	<b>20,660.22</b>	<b>36,143.42</b>	<b>15,899.18</b>	<b>90,805.62</b>
3.	<b>Profit Before Tax (1-2)</b>	<b>4,120.78</b>	<b>7,968.71</b>	<b>2,963.55</b>	<b>19,924.18</b>
4.	<b>Tax Expenses / (Credit)</b>				
	- Current Tax	1,060.00	2,333.00	763.00	5,679.27
	- Deferred Tax Expenses / (credit)	(23.03)	41.10	(5.69)	41.97
	<b>Total</b>	<b>1,036.97</b>	<b>2,374.10</b>	<b>757.31</b>	<b>5,721.24</b>
5.	<b>Net Profit for the period / year (3-4)</b>	<b>3,083.81</b>	<b>5,594.61</b>	<b>2,206.24</b>	<b>14,202.94</b>
6.	<b>Other Comprehensive Income (net of tax)</b>				
	Items not to be reclassified to profit or loss in subsequent periods:				
	Re-measurement Gains/(Losses) on Defined Benefit Plan	2.08	47.55	(13.54)	6.93
	Income tax effect relating to above	(0.51)	(11.96)	3.41	(1.73)
	<b>Total Other Comprehensive Income</b>	<b>1.57</b>	<b>35.59</b>	<b>(10.13)</b>	<b>5.20</b>
7.	<b>Total Comprehensive Income</b>	<b>3,085.38</b>	<b>5,630.20</b>	<b>2,196.11</b>	<b>14,208.14</b>
8.	<b>Paid Up Equity Share Capital (Face value of Equity Share - Rs 1 per share)</b>	<b>976.71</b>	<b>976.71</b>	<b>976.71</b>	<b>976.71</b>
9.	<b>Other Equity</b>				<b>75,027.13</b>
10.	<b>Basic and Diluted Earning Per Share (not annualised except for the year ended March 31, 2024)</b>	<b>3.16</b>	<b>5.73</b>	<b>2.26</b>	<b>14.54</b>

**Notes :**

- The above Standalone unaudited financial results for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 7 August, 2024.  
The limited review of these results as required under Regulation 33 of the SEBI (Listing obligations and Disclosure requirements) Regulations 2015, has been completed by the Statutory Auditors of the company.
- 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.
- The figures of quarter ended 31 March, 2024 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the unaudited published year-to-date figures till December 31, 2023 which were subjected to limited review.
- The above financial results includes the figures for five (5) joint operations whose financial results and other financial information include total revenue of Rs.407.10 lacs, total net profit after tax of Rs. NIL, and total comprehensive income of Rs. NIL for the quarter ended on that date.
- 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.  
The basic and diluted EPS for current period has been calculated and prior periods of standalone financial statement have been restated considering the face value of Rs. 1/- each in accordance with Ind AS 33- "Earnings per Share".
- There were no exceptional items during the quarter ended June 30, 2024.
- 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

Place : Kolkata  
Date : 7 August, 2024



P. AGARWAL  
(Managing Director)  
DIN 00249468