



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

9th August, 2021

**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 ended 30th June, 2021 which was considered, taken on records and approved by the Board of Directors at its meeting held on 9th August, 2021 along with Limited Review Report thereon issued by the Statutory Auditors of the Company for your perusal and records.

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

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

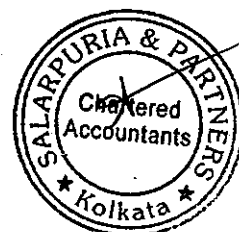
Review Report to

The Board of Directors

WPIL Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of WPIL Limited (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of net profit/(loss) after tax and total comprehensive income or loss of its associate, joint venture and joint operations for the quarter ended June 30, 2021 (the "Statement") attached herewith, being submitted by the Parent 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 ("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 SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.





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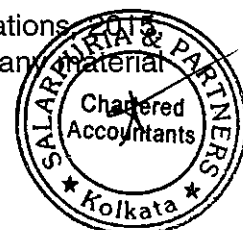
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4. The Statement includes the interim financial information of the following entities:

| Entity Name | Relationship |
|---|-----------------------|
| WPIL Limited | Parent Company |
| Sterling Pumps Pty Limited (SPL) | Direct Subsidiary |
| U.C.P. Australia Pty Limited | Subsidiary of SPL |
| Aturia International Pte Limited (AIPL) | Direct Subsidiary |
| a) Mathers Foundry Limited | Subsidiary of AIPL |
| b) WPIL SA Holdings Pty Limited (SAHPL) | Subsidiary of AIPL |
| i) APE Pumps Pty Limited | Subsidiary of SAHPL |
| ii) Mather & Platt (SA) Pty Limited | Subsidiary of SAHPL |
| iii) PSV Zambia Limited | Subsidiary of SAHPL |
| c) Gruppo Aturia S.p.A (GA) | Subsidiary of AIPL |
| i) Rutschi Fluid AG | Subsidiary of GA |
| ii) Pompes Rutschi SAS | Subsidiary of GA |
| d) WPIL (Thailand) Co. Limited | Joint venture of AIPL |
| Clyde Pumps India Private Limited | Direct Associate |
| WPIL-SMS JV | Joint operation |
| WPIL-MHI JV | Joint operation |
| Ranjit-WPIL JV | Joint operation |
| WPIL-SARTHI JV | Joint operation |
| WPIL-JWIL JV | Joint operation |

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 the 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 the 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.





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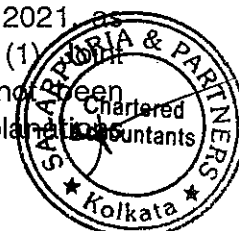
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6. We did not review the interim financial information/ financial results of five (5) joint operations included in the standalone unaudited interim financial information/ financial results of the entities included in the Group, whose results reflect total revenues of Rs. 1231.95 lakhs, total net profit after tax of Rs. NIL and total comprehensive income of Rs. NIL for the quarter ended June 30, 2021, as considered in the 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 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), two (2) subsidiaries of Aturia International Pte Limited (AIPL), two (2) subsidiaries of WPIL SA Holdings Pty Limited (SAHPL) and consolidated financial information/ financial results of one (1) subsidiary of AIPL including its two (2) subsidiaries included in the consolidated unaudited financial results, whose interim financial information/ financial results reflect total revenues of Rs.16012.31 lakhs, total net profit after tax of Rs. 249.47 lakhs, and total comprehensive income of Rs. 1016.26 lakhs, for the quarter ended June 30, 2021, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net profit after tax of Rs. 43.12 lakhs and total comprehensive income of Rs. 43.12 Lakhs for the quarter ended June 30, 2021, as considered in the consolidated unaudited financial results in respect of one (1) associate, whose interim financial information/ financial results have not been reviewed by us. These interim financial information/ financial results have been reviewed by their respective/other 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 auditors and the procedures performed by us as stated in paragraph 3 above.

7. The consolidated unaudited financial results includes the interim financial information/ financial results of one (1) subsidiary of WPIL SA Holdings Pty Limited (SAHPL) which has not been reviewed by their auditors whose interim financial information/ financial results reflect total revenue of Rs. 56.20 lakhs, total net profit after tax of Rs. 29.27 lakhs, and total comprehensive income of Rs. 29.27 Lakhs, for the quarter ended June 30, 2021, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit after tax of Rs. 12.82 Lakhs and total comprehensive income of Rs. 12.82 Lakhs for the quarter ended June 30, 2021, as considered in the consolidated unaudited financial results in respect of one (1) Joint Venture, based on their interim financial information/ financial results have not been reviewed by their independent auditors. According to the information and explanations





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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 audited /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 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 other auditors and the conversion adjustment prepared by the management of Parent and reviewed by us.
9. The comparative financial information of the company for the corresponding quarter ended June 30th, 2020 were reviewed by predecessor auditor who expressed a qualified conclusion vide their report dated August 14th, 2020 on account of unaudited interim financial results/financial information in respect of two (2) direct subsidiaries, one (1) subsidiary of WPIL SA Holdings Pty Limited (SAHPL), one (1) subsidiary of Sterling Pumps Limited, two (2) subsidiaries of Aturia International Pte Limited (AIPL), one(1) associate and one (1) joint venture.

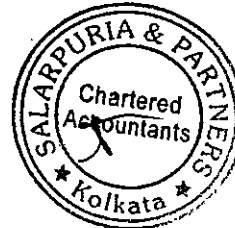
We have placed reliance on the reports given by the predecessor auditor for the purpose of our report on the financial results for the current quarter.

Our conclusion is not modified in respect of matters in Paragraph 6,7, 8 & 9 above.

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

Anand Prakash


Chartered Accountant
Membership No.-56485
Partner



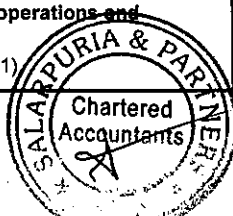
Place: Kolkata
Date: 09/08/2021
UDIN: 21056485AAAACQ4792

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, 2021

Rs. in Lacs

| Sl. | Particulars | Quarter ended | | | Year ended |
|-----|---|------------------|---------------------------|------------------|--------------------|
| | | June 30, 2021 | March 31, 2021 | June 30, 2020 | March 31, 2021 |
| | | Unaudited | Audited (Refer Note 3) | Unaudited | Audited |
| 1. | Income | | | | |
| a) | Revenue from Operations | 22,508.28 | 35,321.81 | 20,197.84 | 99,483.06 |
| b) | Other Income | 537.22 | 273.30 | 318.54 | 1,535.04 |
| | Total Income | 23,045.50 | 35,595.11 | 20,516.38 | 1,01,018.10 |
| 2. | Expenses | | | | |
| a) | Cost of Materials and components consumed | 9,855.75 | 12,745.31 | 8,870.15 | 40,289.88 |
| b) | Changes in inventories of Finished Goods and Work in Progress | (55.54) | 736.30 | 1,372.75 | 2,202.01 |
| c) | Employee Benefits Expense | 5,089.13 | 4,950.15 | 4,231.16 | 19,292.66 |
| d) | Finance Costs | 473.90 | 655.74 | 559.21 | 2,250.36 |
| e) | Depreciation and amortisation expenses | 902.03 | 913.31 | 706.05 | 3,694.99 |
| f) | Other Expenses | 5,128.11 | 8,737.79 | 3,696.91 | 22,629.04 |
| | Total Expenses | 21,393.38 | 28,738.60 | 19,436.23 | 90,358.94 |
| 3. | Profit before Tax and share of profit/(loss) of an associate and a joint venture | 1,652.12 | 6,856.51 | 1,080.15 | 10,659.16 |
| 4. | Share of profit/(loss) of an associate and a joint venture | 55.94 | (28.95) | (63.14) | 216.51 |
| 5. | Profit before Tax (3+4) | 1,708.06 | 6,827.56 | 1,017.01 | 10,875.67 |
| 6. | Tax Expenses | | | | |
| | - Current tax | 628.22 | 1,415.72 | 595.13 | 3,199.68 |
| | - Deferred tax expense / (credit) | (145.81) | 530.92 | (219.62) | (149.49) |
| | Total | 482.41 | 1,946.64 | 375.51 | 3,050.19 |
| 7. | Profit after Tax from continuing operations (5-6) | 1,225.65 | 4,880.92 | 641.50 | 7,825.48 |
| | Profit/(Loss) before tax from discontinued operation | (1.95) | - | (42.15) | 2,565.26 |
| | Tax expense of discontinued operation | - | - | - | 521.84 |
| 8. | Net Profit/(Loss) after tax from discontinued operation | (1.95) | - | (42.15) | 2,043.42 |
| 9. | Net Profit after tax from continuing operations & discontinued operation (7+8) | 1,223.70 | 4,880.92 | 599.35 | 9,868.90 |
| 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 | (9.22) | 220.04 | (52.26) | 147.98 |
| | Income tax effect relating to above | 2.32 | (30.97) | (1.56) | (28.01) |
| | Items to be reclassified to profit or loss in subsequent periods: | | | | |
| | Exchange differences on translation of foreign operations | 766.79 | (948.78) | 526.45 | 1,278.31 |
| | Total Other Comprehensive Income/(Loss) (net of tax) | 759.89 | (759.71) | 472.63 | 1,398.28 |
| 11. | Total Comprehensive Income (9+10) | 1,983.59 | 4,121.21 | 1,071.98 | 11,267.18 |
| 12. | Profit attributable to: | 1,223.70 | 4,880.92 | 599.35 | 9,868.90 |
| | Equityholders of the Parent | 1,110.88 | 3,752.61 | 659.01 | 8,417.92 |
| | Non-Controlling interests | 112.82 | 1,128.31 | (59.66) | 1,450.98 |
| | Total Comprehensive Income attributable to: | 1,983.59 | 4,121.21 | 1,071.98 | 11,267.18 |
| | Equityholders of the Parent | 1,587.80 | 3,297.86 | 935.71 | 9,302.88 |
| | Non-Controlling interests | 395.79 | 823.35 | 136.27 | 1,964.30 |
| 13. | Paid Up Equity Share Capital (Face value of Equity Share - Rs. 10 per share) | 976.71 | 976.71 | 976.71 | 976.71 |
| 14. | Other Equity | | | | 53,271.50 |
| 15. | Basic and Diluted Earning Per Share from continuing operations | 11.38 | 38.42 | 7.01 | 73.31 |
| | Basic and Diluted Earning Per Share from discontinued operation | (0.01) | - | (0.27) | 12.87 |
| | Basic and Diluted Earning Per Share from continuing operations and discontinued operation (not annualized except for the year ended 31st March, 2021) | 11.37 | 38.42 | 6.75 | 86.19 |



Ratna Aggarwal

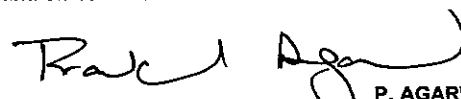
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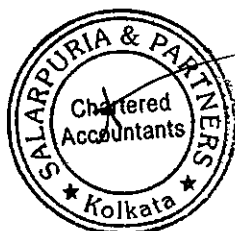
- Operating Segment based on Company's business line have been identified by Chief Operating decision maker as "Pumps and Accessories" and "Projects (Works Contract)" as Segments. Consolidated segmentwise revenue, results, assets and liabilities are as follows:-

| Particulars | Quarter ended | | | Year ended |
|--|--------------------|--------------------|--------------------|--------------------|
| | June 30, 2021 | March 31, 2021 | June 30, 2020 | March 31, 2021 |
| | Unaudited | Audited | Unaudited | Audited |
| Gross Segment Revenue | | | | |
| Pumps and Accessories | 17,130.43 | 26,530.39 | 14,858.67 | 77,373.54 |
| Project (Works Contract) | 5,377.85 | 8,791.42 | 5,339.17 | 22,109.52 |
| Total Segment Revenue | 22,508.28 | 35,321.81 | 20,197.84 | 99,483.06 |
| Net Segment revenue | 22,508.28 | 35,321.81 | 20,197.84 | 99,483.06 |
| Segment Results | | | | |
| Pumps and Accessories | 999.23 | 4,703.11 | 959.31 | 9,064.54 |
| Project (Works Contract) | 1,118.34 | 2,503.38 | 933.90 | 5,216.12 |
| Total | 2,117.57 | 7,206.49 | 1,893.21 | 14,280.66 |
| Less: Finance Costs | (473.90) | (655.74) | (559.21) | (2,250.36) |
| Add: Unallocable Corporate Income - net of expenditure | 64.39 | 276.81 | (316.99) | (1,154.63) |
| Profit before tax from continuing operations | 1,708.06 | 6,827.56 | 1,017.01 | 10,875.67 |
| Provision for Current Tax | 628.22 | 1,415.72 | 595.13 | 3,199.68 |
| Provision for Deferred Tax | (145.81) | 530.92 | (219.62) | (149.49) |
| Net Profit after Tax from continuing operations | 1,225.65 | 4,880.92 | 641.50 | 7,825.48 |
| Segment Assets | | | | |
| Pumps and Accessories | 1,06,793.13 | 1,05,717.51 | 1,15,288.80 | 1,05,717.51 |
| Project (Works Contract) | 33,244.13 | 30,223.63 | 30,625.98 | 30,223.63 |
| Total segment assets | 1,40,037.26 | 1,35,941.14 | 1,45,914.78 | 1,35,941.14 |
| Add: Unallocable corporate assets | 18,570.47 | 15,738.23 | 5,156.25 | 15,738.23 |
| Total Assets | 1,58,607.73 | 1,51,679.37 | 1,51,071.03 | 1,51,679.37 |
| Segment Liabilities | | | | |
| Pumps and Accessories | 50,554.24 | 48,081.99 | 52,704.55 | 48,081.99 |
| Project (Works Contract) | 21,078.20 | 19,473.21 | 22,118.21 | 19,473.21 |
| Total Segment liabilities | 71,632.44 | 67,555.20 | 74,822.76 | 67,555.20 |
| Add: Unallocable corporate liabilities | 26,002.26 | 25,134.75 | 27,047.34 | 25,134.75 |
| Total liabilities | 97,634.70 | 92,689.95 | 1,01,870.10 | 92,689.95 |

- The above Consolidated Ind AS Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 09, 2021.
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.
- The figures of last quarter ended March 31, 2021 are the balancing figures between the audited figures in respect of the full financial year up to March 31, 2021 and the unaudited published year-to-date figures up to December 31, 2020, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- The above consolidated financial results include WPIL Limited ("the Company") and its 11 subsidiaries (including 9 step down subsidiaries) (the Company together with subsidiaries referred to as "Group"), 1 Associate, 1 Joint Venture and 5 Joint Operations.
- The above financial results includes the figures for five (5) joint operations whose financial results and other financial information include total revenues of Rs. 1,232 Lacs, total net profit after tax of Nil and Total Comprehensive Income of Nil for the Quarter ended on June 30, 2021.
- The Group's operations were impacted by the ongoing Covid-19 Pandemic. The Group does not anticipate any challenge in recovering the carrying value of assets based on its assessment of the business/economic conditions. It will continue to evaluate the pandemic related uncertainties and update its assessment.
- Corresponding previous year figures for quarter ended has been regrouped and recasted wherever necessary.

For and on behalf of Board of Directors of WPIL Limited


P. AGARWAL
(Managing Director)
DIN: 00249468



Place: Kolkata
Date: August 09, 2021



Salarpuria & Partners

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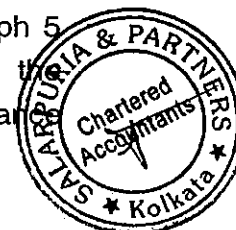
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Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report To The Board of Directors WPIL Limited

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, 2021 (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 issue a report on these financial statements 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 financial statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
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 of unaudited financial results prepared in accordance





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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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is disclosed, or that it contains any material misstatement.

5. The accompanying Statement of quarterly standalone financial results includes the reviewed financial results in respect of five (5) joint operations whose interim financial results and other financial information reflect total revenues of Rs 1231.95 lakhs, total net profit after tax of Rs. NIL and total comprehensive income of Rs. NIL for the quarter ended June 30, 2021, as considered in the standalone financial results which have been reviewed by their 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.

6. The comparative financial information of the company for the corresponding quarter ended June 30th, 2020 were reviewed by predecessor auditor who expressed an unmodified conclusion vide their report dated August 14th, 2020.

We have placed reliance on the reports given by the predecessor auditor for the purpose of our report on the financial results for the current quarter.

Our conclusion is not modified in respect of matters stated in Paragraph 5 and 6 above.

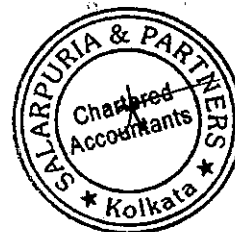
For Salarpuria & Partners

Chartered Accountants

(Firm ICAI Regn. No.302113E)

Anand Prakash

Chartered Accountant
Membership No.-56485
Partner



Place: Kolkata

Date: 09/08/2021

UDIN: 21056485AAAACP2801

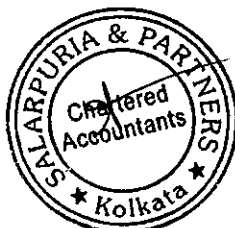
**Statement of Unaudited Standalone Financial Results
For the quarter ended June 30, 2021**

| Sl No. | Particulars | Quarter ended | | Rs. in lacs | |
|--------|--|-----------------|----------------------------------|-----------------|------------------|
| | | June 30, 2021 | March 31, 2021 (Refer Note 3) | June 30, 2020 | March 31, 2021 |
| | | Unaudited | Audited | Unaudited | Audited |
| 1. | Income | | | | |
| a) | Revenue from Operations | 6,234.30 | 11,782.65 | 5,677.54 | 34,033.17 |
| b) | Other Income | 742.68 | (182.22) | 704.19 | 2,176.24 |
| | Total Income | 6,976.98 | 11,580.43 | 6,381.73 | 36,209.41 |
| 2. | Expenses | | | | |
| a) | Cost of Materials and Component Consumed | 3,284.09 | 5,555.44 | 2,579.37 | 17,144.67 |
| b) | Changes in inventories of Finished Goods and Work in Progress | (106.10) | (69.65) | 593.06 | 448.31 |
| c) | Employee Benefits Expense | 686.11 | 854.67 | 761.58 | 3,136.21 |
| d) | Finance Costs | 166.58 | 211.03 | 289.23 | 956.90 |
| e) | Depreciation and amortisation expenses | 134.02 | 141.11 | 134.27 | 547.72 |
| f) | Other Expenses | 1,606.62 | 2,231.61 | 1,007.88 | 6,039.25 |
| | Total Expenses | 5,771.32 | 8,924.21 | 5,365.39 | 28,273.06 |
| 3. | Profit before Tax (1-2) | 1,205.66 | 2,656.22 | 1,016.34 | 7,936.35 |
| 4. | Tax Expenses | | | | |
| | - Current tax | 317.00 | 618.42 | 286.00 | 1,946.42 |
| | - Deferred tax expenses / (credit) | (0.36) | 19.88 | (32.25) | 16.94 |
| | Total | 316.64 | 638.30 | 253.75 | 1,963.36 |
| 5. | Net Profit after Tax (3-4) | 889.02 | 2,017.92 | 762.59 | 5,972.99 |
| 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 | (9.22) | 63.12 | (9.22) | 35.45 |
| | Income tax effect relating to above | 2.32 | (16.01) | 2.32 | (8.92) |
| | Total Other Comprehensive Income / (Loss) | (6.90) | 47.10 | (6.90) | 26.53 |
| | | | 2,065.03 | | |
| 7. | Total Comprehensive Income | 882.12 | | 755.69 | 5,999.52 |
| 8. | Paid Up Equity Share Capital (Face value of Equity Share - Rs 10 per share) | 976.71 | 976.71 | 976.71 | 976.71 |
| 9. | Other Equity | | | | 46,024.69 |
| 10. | Basic and Diluted Earning Per Share (Rs.) (not annualised) | 9.10 | 20.66 | 7.81 | 61.15 |

Notes:

- The above Standalone financial results for the quarter ended June 30, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 9, 2021.

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 alongwith 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 March 31, 2021 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2021 and the unaudited published year to date figures till December 31, 2020, which were subject to limited review.
- The above financial results includes the figures for five (5) joint operations whose financial results and other financial information include total revenues of Rs. 1231.95 lakhs, total net profit after tax of Rs. NIL, and total comprehensive income of Rs. NIL for the quarter ended on that date.
- The Company's operations were impacted by the second wave of the COVID 19 pandemic and the recovery was seen in the later part of the quarter ended June 30, 2021. The company expects to recover the carrying value of assets based on its assessment of the business/economic conditions and will continue to evaluate the pandemic related uncertainties and update its assessment.
- There were no exceptional items during the quarter ended June 30, 2021.
- Figures for the previous period / year of Standalone unaudited financial results have been re-arranged / re-grouped wherever necessary.



Place : Kolkata
Date : August 9, 2021.

For and on behalf of Board of Directors of WPIL Limited

Signature
P. AGARWAL
(Managing Director)
DIN: 00249468