



WP IL Limited

REGD. OFF. : "TRINITY PLAZA"
84/1A, TOPPSIA ROAD (SOUTH), KOLKATA-700046
TEL. : (91 33) 4055 6800, FAX : (91 33) 4055 6835
WEB : <http://www.wpil.co.in>
CINNo.L36900WB1952PLC020274

4th August, 2022

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, 2022 which was considered, approved and taken on records by the Board of Directors at their meeting held on 4th August, 2022 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

Phone : 2237 5400 / 5401, 4014 5400 - 5410

website : www.salarpuriajajodia.com

e-mail : salarpuria.jajodia@rediffmail.com

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Branches at New Delhi & Bangalore

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

Review Report 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, 2022 ("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.





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4. The Statement includes the results 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 Pump India Private Limited	Direct Associate
WPIL-SMSJV	Joint Operation
WPIL-MHIJV	Joint Operation
Ranjit-WPILJV	Joint Operation
WPIL-SARTHI JV	Joint Operation
WPIL-JWILJV	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 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 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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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. 907.02 lakhs, total net profit after tax of Rs. NIL and total comprehensive income of Rs. NIL for the quarter ended June 30, 2022 , 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 other independent auditor 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. 16,854.42 lakhs, total net profit/(loss) after tax of Rs. 1372.14 lakhs and total comprehensive income of Rs (387.24) lakhs, for the quarter ended June 30, 2022, 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 60.87 lakhs for the quarter ended June 30, 2022, 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 auditor 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 10.77 lakhs and Total comprehensive income Rs 10.77 lakhs for the quarter ended June 30, 2022 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 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) which have not been reviewed by their auditors whose interim financial information/financial results reflect total revenue of Rs 15.57 lakhs, total net profit/(loss) after tax of Rs (16.18) lakhs and total comprehensive income of Rs (16.18) lakhs for the quarter ended June 30, 2022, as considered in the consolidated unaudited financial results. According to the information and





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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 independent 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.

For Salarpuria & Partners

Chartered Accountants

(Firm ICAI Regn. No.302113E)

UDIN: 22056485A0FPZV4784

Anand Prakash

Chartered Accountant
Membership No.-56485

Place: Kolkata

Date: 04.08.2022



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, 2022

		Rs. in Lacs			
Sl.	Particulars	Quarter ended		Year ended	
		June 30, 2022	March 31, 2022 (Refer Note 6)	June 30, 2021	March 31, 2022
		Unaudited	Audited	Unaudited	Audited
1.	Income				
a)	Revenue from Operations	29,921.44	42,256.52	22,508.28	1,18,127.78
b)	Other Income	204.07	607.75	537.22	859.14
	Total Income	30,125.51	42,864.27	23,045.50	1,18,986.92
2.	Expenses				
a)	Cost of Materials and components consumed	14,278.53	20,650.40	9,855.75	53,962.93
b)	Changes in inventories of Finished Goods and Work in Progress	(474.10)	(381.91)	(55.54)	(2,424.60)
c)	Employee Benefits Expense	5,167.36	5,133.89	5,089.13	20,534.11
d)	Finance Costs	514.57	420.28	473.90	1,985.68
e)	Depreciation and amortisation expenses	894.26	1,032.48	902.03	3,726.37
f)	Other Expenses	5,784.97	7,670.08	5,128.11	25,031.39
	Total Expenses	26,165.59	34,525.22	21,393.38	1,02,815.88
3.	Profit before Tax and share of profit/(loss) of an associate and a joint venture (1-2)	3,959.92	8,339.05	1,652.12	16,171.04
4.	Share of profit/(loss) of an associate and a joint venture	71.64	81.02	55.94	134.88
5.	Profit before Tax (3+4)	4,031.56	8,420.07	1,708.06	16,305.92
6.	Tax Expenses				
	- Current tax	1,018.13	1,784.94	628.22	3,867.56
	- Deferred tax expense / (credit)	(12.82)	591.12	(145.81)	636.94
	Total	1,005.31	2,376.06	482.41	4,504.50
7.	Profit after Tax from continuing operations (5-6)	3,026.25	6,044.01	1,225.65	11,801.42
	Profit/(Loss) before tax from discontinued operation	(1.74)	(4.78)	(1.95)	(10.57)
	Tax expense of discontinued operation	-	(30.95)	-	(30.95)
8.	Net Profit/(Loss) after tax from discontinued operation	(1.74)	26.17	(1.95)	20.38
9.	Net Profit after tax from continuing operations & discontinued operation (7+8)	3,024.51	6,070.18	1,223.70	11,821.80
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	(8.38)	330.35	(9.22)	301.10
	Income tax effect relating to above	2.11	(71.39)	2.32	(63.90)
	Items to be reclassified to profit or loss in subsequent periods:				
	Exchange differences on translation of foreign operations	(1,852.83)	954.88	766.79	491.62
	Total Other Comprehensive Income/(Loss) (net of tax)	(1,859.10)	1,213.84	759.89	728.82
11.	Total Comprehensive Income (9+10)	1,165.41	7,284.02	1,983.59	12,550.62
12.	Profit attributable to:	3,024.51	6,070.18	1,223.70	11,821.80
	Equityholders of the Parent	2,452.16	4,927.34	1,110.88	9,732.76
	Non-Controlling interests	572.35	1,142.84	112.82	2,089.04
	Total Comprehensive Income attributable to:	1,165.41	7,284.02	1,983.59	12,550.62
	Equityholders of the Parent	1,313.63	5,679.68	1,587.80	10,178.09
	Non-Controlling interests	(148.22)	1,604.34	395.79	2,372.53
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				62,472.88
15.	Basic and Diluted Earning Per Share from continuing operations (Rs.)	25.12	50.29	11.38	99.52
	Basic and Diluted Earning Per Share from discontinued operation (Rs.)	(1.00)	0.16	(0.01)	0.13
	Basic and Diluted Earning Per Share from continuing operations and discontinued operation (Rs.) (not annualized except for the year ended 31st March, 2022)	24.11	50.45	11.37	99.65



Notes:

- 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			Rs. in Lacs
	June 30, 2022	March 31, 2022 (Refer Note 6)	June 30, 2021	Year ended March 31, 2022
	Unaudited	Audited	Unaudited	Audited
Gross Segment Revenue				
Pumps and Accessories	20,080.17	20,455.35	17,130.43	75,765.53
Project (Works Contract)	9,841.27	21,801.17	5,377.85	42,362.25
Total Segment Revenue	29,921.44	42,256.52	22,508.28	1,18,127.78
Net Segment revenue	29,921.44	42,256.52	22,508.28	1,18,127.78
Segment Results				
Pumps and Accessories	3,327.66	5,608.06	999.23	12,424.88
Project (Works Contract)	1,493.90	3,758.59	1,118.34	7,312.11
Total	4,821.56	9,366.65	2,117.57	19,736.99
Less: Finance Costs	(514.57)	(420.28)	(473.90)	(1,985.68)
Add: Unallocable Corporate Income - net of expenditure	(275.42)	(526.30)	64.39	(1,445.39)
Profit before tax from continuing operations	4,031.56	8,420.07	1,708.06	16,305.92
Provision for Current Tax	1,018.13	1,784.94	628.22	3,867.56
Provision for Deferred Tax	(12.82)	591.12	(145.81)	636.94
Net Profit after Tax from continuing operations	3,026.25	6,044.01	1,225.65	11,801.42
Segment Assets				
Pumps and Accessories	1,00,632.56	1,01,711.51	1,06,793.13	1,01,711.51
Project (Works Contract)	57,843.52	59,683.07	33,244.13	59,683.07
Total segment assets	1,58,476.08	1,61,394.58	1,40,037.26	1,61,394.58
Add: Unallocable corporate assets	16,851.09	19,343.72	18,570.47	19,343.72
Total Assets	1,75,327.17	1,80,738.30	1,58,607.73	1,80,738.30
Segment Liabilities				
Pumps and Accessories	44,984.35	43,557.89	50,554.24	43,557.89
Project (Works Contract)	44,376.77	49,192.26	21,078.20	49,192.26
Total Segment liabilities	89,361.11	92,750.15	71,632.44	92,750.15
Add: Unallocable corporate liabilities	13,324.96	17,424.82	26,002.26	17,424.82
Total Liabilities	1,02,686.08	1,10,174.97	97,634.70	1,10,174.97

- The above Consolidated Ind AS Financial Results for the quarter ended June 30, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 04, 2022.
- The Group has considered possible effects that may have resulted from the ongoing Covid Pandemic. The Group does not anticipate any challenge in recovering the carrying value of the assets based on its assessment of business/economic conditions.
- 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. 907.02 Lacs, total net profit after tax of Nil and Total Comprehensive Income of Nil for the Quarter ended on June 30, 2022.
- The figures of last quarter ended March 31, 2022 are the balancing figures between the audited figures in respect of the full financial year up to March 31, 2022 and the unaudited published year-to-date figures up to December 31, 2021, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- WPIL SA Holdings Pty Limited, a step down subsidiary of the Company disposed its 31% of investments in its wholly owned subsidiary APE Pumps Pty Limited to a BEE Owned Company to achieve requisite score under the local Black Economic Empowerment (BEE) norms.
- Corresponding previous year figures for quarter/period ended has been regrouped and recasted 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 04, 2022



Salarpuria & Partners

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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

Review Report 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 unaudited standalone financial results of WPIL Limited ("the Company") which includes five (5) Joint Operations for the quarter ended June 30, 2022 ("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 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 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 independent 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 with the recognition and measurement principles laid down in the





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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 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. 907.02 lakhs, total net profit after tax of Rs. NIL and total comprehensive income of Rs. NIL for the quarter ended June 30, 2022 as considered in 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.

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: 22056485 AOF 0 VY 5677

Anand Prakash


Chartered Accountant
Membership No.-56485
Partner

Place: Kolkata

Date: 04.08.2022



Statement of Unaudited Standalone Financial Results
For the quarter ended June 30, 2022

Sl No.	Particulars	Quarter ended		Rs. in lacs	
		June 30, 2022	March 31, 2022 (Refer Note 3)	June 30, 2021	March 31, 2022
		Unaudited	Audited	Unaudited	Audited
1.	Income				
a)	Revenue from Operations	13,125.29	24,695.46	6,234.30	52,981.79
b)	Other Income	411.66	747.17	742.68	1,617.59
	Total Income	13,536.95	25,442.63	6,976.98	54,599.38
2.	Expenses				
a)	Cost of Materials and Component Consumed	7,208.96	15,912.41	3,284.09	32,109.67
b)	Changes in inventories of Finished Goods and Work in Progress	225.05	44.04	(106.10)	(357.29)
c)	Employee Benefits Expense	940.90	936.15	688.11	3,374.99
d)	Finance Costs	243.50	320.55	166.58	890.10
e)	Depreciation and amortisation expenses	145.16	162.40	134.02	562.90
f)	Other Expenses	2,634.11	3,775.44	1,606.62	9,403.49
	Total Expenses	11,397.67	21,150.99	5,771.32	45,983.85
3.	Profit before Tax (1-2)	2,139.28	4,291.64	1,205.66	8,615.53
4.	Tax Expenses				
	- Current tax	550.00	1,192.63	317.00	2,331.63
	- Deferred tax expenses / (credit)	(7.64)	(90.70)	(0.35)	(103.43)
	Total	542.36	1,101.93	316.64	2,228.21
5.	Net Profit after Tax (3-4)	1,596.92	3,189.71	889.02	6,387.32
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	(6.38)	30.82	(9.22)	1.57
	Income tax effect relating to above	2.11	(7.89)	2.32	(0.40)
	Total Other Comprehensive Income/ (Loss)	(6.27)	22.93	(6.90)	1.18
7.	Total Comprehensive Income	1,590.65	3,212.64	882.12	6,388.49
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				51,436.48
10.	Basic and Diluted Earning Per Share (Rs.) (not annualised)	16.35	32.66	9.10	65.40

Notes:

- The above Standalone financial results for the quarter ended June 30, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 4 August, 2022.

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 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, 2022 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2022 and the unaudited published year to date figures till December 31, 2021, 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.907.02 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 has considered possible effects that may have resulted from the ongoing Covid pandemic. The company does not anticipate any challenge in recovering the carrying value of the assets based on its assessment of business / economic conditions.
- There were no exceptional items during the quarter ended June 30, 2022.
- Figures for the previous year / period of Standalone unaudited financial results have been re-arranged / re-grouped wherever necessary,



For and on behalf of Board of Directors of WPIL Limited

Rat Ag
P. AGARWAL
(Managing Director)
DIN: 00249468

Place : Kolkata
Date : 4 August, 2022