



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

10th August,2023

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 31st December,2022 which was considered, approved and taken on records by the Board of Directors at their meeting held on 10th August,2023 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 13-05 hrs

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

office@salarpuriajajodia.com

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

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, 2023 ("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 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
Amanzi Phampa Consultants Pty Ltd	Associate of SAHPL

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.
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 Rs1384.52 lakhs, total net profit after tax of Rs. Nil and total comprehensive income of Rs Nil for the quarter ended June 30, 2023, 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





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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), 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 17504.27 lakhs, total net profit/(loss) after tax of Rs 1618.28 lakhs, total comprehensive income of Rs 2412.60 lakhs, for the quarter ended June 30, 2023, 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 66.58 lakhs for the quarter ended June 30, 2023 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. 14.79 lakhs and Total comprehensive income of Rs 14.79 lakhs for the quarter ended June 30, 2023, and for the period ended on that date 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 169.86 lakhs, total net profit/(loss) after tax of Rs 136.98 lakhs and total comprehensive income of Rs 136.98 lakhs for the quarter ended June 30, 2023, 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.





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

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

For Salarpuria & Partners

Chartered Accountants

(Firm ICAI Regn. No.302113E)

UDIN: 23056485B62E1N8201

Anand Prakash


Chartered Accountant
Membership No.-56451
Partner

Place: Kolkata

Date: 10.08.2023



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, 2023

Sl.	Particulars	Rs. in Lacs			
		Quarter ended			Year ended
		June 30, 2023	March 31, 2023 (Refer Note 5)	June 30, 2022	March 31, 2023
		Unaudited	Audited	Unaudited	Audited
1.	Income				
a)	Revenue from Operations	35,771.23	57,413.22	29,921.44	1,78,479.94
b)	Other Income	471.24	502.77	204.07	2,818.64
	Total Income	36,242.47	57,915.99	30,125.51	1,81,298.58
2.	Expenses				
a)	Cost of Materials and components consumed	7,439.53	9,618.52	8,614.72	38,858.20
b)	Changes in inventories of Finished Goods and Work in Progress	250.41	(471.82)	(474.10)	(2,961.97)
c)	Contract Execution Cost	8,568.53	22,885.93	6,996.20	65,939.90
d)	Employee Benefits Expense	6,135.73	6,462.07	5,167.36	21,932.27
e)	Other Expenses	6,743.02	7,024.83	4,452.58	22,255.27
f)	Finance Costs	773.70	797.24	514.57	2,465.03
g)	Depreciation and amortisation expenses	921.02	897.35	894.26	3,578.68
	Total Expenses	30,831.94	47,214.12	26,165.59	1,52,067.38
3.	Profit before Tax and share of profit/(loss) of associates and a joint venture (1-2)	5,410.53	10,701.87	3,959.92	29,231.20
4.	Share of profit/(loss) of associates and a joint venture	81.37	164.58	71.64	268.06
5.	Profit before Tax (3+4)	5,491.90	10,866.45	4,031.56	29,499.26
6.	Tax Expenses				
-	Current tax	1,436.01	2,197.00	1,018.13	6,752.45
-	Deferred tax expense / (credit)	11.15	702.92	(12.82)	743.22
	Total	1,447.16	2,899.92	1,005.31	7,495.67
7.	Profit after Tax from continuing operations (5-6)	4,044.74	7,966.53	3,026.25	22,003.59
	Profit/(Loss) before tax from discontinued operation	(1.86)	(30.67)	(1.74)	(35.85)
	Tax expense of discontinued operation	-	-	-	-
8.	Net Profit/(Loss) after tax from discontinued operation	(1.86)	(30.67)	(1.74)	(35.85)
9.	Net Profit after tax from continuing operations & discontinued operation	4,042.88	7,935.86	3,024.51	21,967.74
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	(13.54)	188.02	(8.38)	162.86
	Income tax effect relating to above	3.41	(38.78)	2.11	(32.45)
	Items to be reclassified to profit or loss in subsequent periods:				
	Exchange differences on translation of foreign operations	837.13	(1,131.74)	(1,852.83)	(1,383.03)
	Total Other Comprehensive Income/(Loss) (net of tax)	827.00	(982.50)	(1,859.10)	(1,252.62)
11.	Total Comprehensive Income (9+10)	4,869.88	6,953.36	1,165.41	20,715.12
12.	Profit attributable:	4,042.88	7,935.86	3,024.51	21,967.74
	Equityholders of the Parent	3,178.66	7,146.91	2,452.16	18,916.51
	Non-Controlling interests	864.22	788.95	572.35	3,051.23
	Total Comprehensive Income attributable:	4,869.88	6,953.36	1,165.41	20,715.12
	Equityholders of the Parent	3,687.20	6,545.73	1,313.63	18,152.78
	Non-Controlling interests	1,182.68	407.63	(148.22)	2,562.34
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				80,006.48
15.	Basic and Diluted Earning Per Share from continuing operations (Rs.)	32.55	73.36	25.12	193.91
	Basic and Diluted Earning Per Share from discontinued operation (Rs.)	(0.01)	(0.19)	(0.01)	(0.23)
	Basic and Diluted Earning Per Share from continuing operations and discontinued operation (Rs.) (not annualized except for the year ended 31st March, 2023)	32.54	73.17	25.11	193.68



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, 2023	March 31, 2023 (Refer Note 5)	June 30, 2022	March 31, 2023
	Unaudited	Audited	Unaudited	Audited
Gross Segment Revenue				
Pumps and Accessories	21,376.60	25,704.35	20,080.17	90,270.73
Project (Works Contract)	14,394.63	31,708.87	9,841.27	88,209.21
Total Segment Revenue	35,771.23	57,413.22	29,921.44	1,78,479.94
Segment Results				
Pumps and Accessories	4,618.16	6,022.54	3,327.66	17,420.46
Project (Works Contract)	3,908.43	6,947.82	1,493.90	16,075.22
Total	8,526.59	12,970.37	4,821.56	33,495.69
Less: Finance Costs	(773.70)	(797.24)	(514.57)	(2,465.03)
Add: Unallocable Corporate Income - net of expenditure	(2,260.99)	(1,306.68)	(275.42)	(1,531.40)
Profit before tax from continuing operations	5,491.90	10,866.45	4,031.56	29,499.26
Provision for Current Tax	1,436.01	2,197.00	1,018.13	6,752.43
Provision for Deferred Tax	11.15	702.92	(12.82)	743.22
Net Profit after Tax from continuing operations	4,044.74	7,966.53	3,026.25	22,003.59
Segment Assets				
Pumps and Accessories	1,15,032.07	1,08,896.56	1,00,632.56	1,08,896.56
Project (Works Contract)	63,557.53	87,701.28	57,843.52	87,701.28
Total segment assets	1,78,589.60	1,96,597.83	1,58,476.08	1,96,597.83
Add: Unallocable corporate assets	25,403.08	21,597.35	16,851.09	21,597.35
Total Assets	2,03,992.68	2,18,195.18	1,75,327.17	2,18,195.18
Segment Liabilities				
Pumps and Accessories	39,220.56	38,293.90	44,984.35	38,293.90
Project (Works Contract)	41,867.99	64,389.03	44,376.77	64,389.03
Total Segment liabilities	81,088.55	1,02,682.93	89,361.12	1,02,682.93
Add: Unallocable corporate liabilities	26,791.35	24,225.98	13,324.96	24,225.98
Total liabilities	1,07,879.90	1,26,908.91	1,02,686.08	1,26,908.91

- The above Consolidated Ind AS Financial Results for the quarter ended June 30, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 10, 2023.
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.
- 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"), 2 Associates, 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. 1,384.52 Lacs, total net profit after tax of Nil and Total Comprehensive Income of Nil for the Quarter ended on June 30, 2023.
- The Figures for the last quarter ended March 31, 2023 are the balancing figures between audited figures in respect of the full financial year upto March 31, 2023 and the unaudited published year to date figures upto December 31, 2022, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- The Parent Company's European Subsidiary Gruppo Aturia S.p.A has entered into a Share Purchase Agreement for Sale of its Rutschi Business for a Consideration of Euro 68.7 m subject to the terms and conditions of SPA which inter-alia includes requisite government approvals.
- 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

Place: Kolkata
Date: August 10, 2023



Rat

Agarwal

P. AGARWAL
(Managing Director)
DIN: 00249468



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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

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, 2023 ("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





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attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in 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.1384.52 lakhs, total net profit after tax of Rs. NIL and total comprehensive income of Rs. NIL for the quarter ended June 30, 2023, 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: 23056485 BQZETM5120

Anand Prakash


Chartered Accountant
Membership No.-56485
Place: Kolkata
Partner

Date: 10.08.2023



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

**Statement of Standalone Unaudited Financial Results
For the Quarter ended 30 June, 2023**

		Rs. in lacs			
	Particulars	Quarter ended			Year ended
		30 June 2023	31 March, 2023 (Refer Note 3)	30 June 2022	31 March, 2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1.	Income				
	Revenue from Operations	18,220.43	35,147.87	13,125.29	1,00,243.97
	Other Income	642.30	560.50	411.66	3,167.57
	Total Income	18,862.73	35,708.37	13,536.95	1,03,411.54
2.	Expenses				
	Cost of Materials and Components Consumed	1,867.45	3,014.03	2,144.26	10,900.12
	Changes in inventories of Finished Goods and Work in Progress	644.18	(1,003.15)	225.05	(809.98)
	Contract Execution Cost	8,370.30	22,288.29	6,242.15	61,739.46
	Employee Benefits Expense	1,167.09	1,194.59	940.90	4,073.83
	Other Expenses	3,262.78	2,099.88	1,456.66	6,730.95
	Finance Costs	419.45	380.09	243.50	1,213.24
	Depreciation and Amortisation expenses	167.93	131.23	145.16	551.24
	Total Expenses	15,899.18	28,104.96	11,397.67	84,398.86
3.	Profit Before Tax (1-2)	2,963.55	7,603.41	2,139.28	19,012.68
4.	Tax Expenses / (Credit)				
	- Current Tax	763.00	1,782.00	550.00	4,749.25
	- Deferred Tax Expenses / (credit)	(5.69)	(42.07)	(7.64)	(39.45)
	Total	757.31	1,739.93	542.36	4,709.80
5.	Net Profit for the period / year (3-4)	2,206.24	5,863.48	1,596.92	14,302.88
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	(13.54)	(24.07)	(8.38)	(49.23)
	Income tax effect relating to above	3.41	6.06	2.11	12.39
	Total Other Comprehensive Income	(10.13)	(18.01)	(6.27)	(36.84)
7.	Total Comprehensive Income	2,196.11	5,845.47	1,590.65	14,266.04
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				64,725.82
10.	Basic and Diluted Earning Per Share (not annualised except for the year ended March 31, 2023)	22.59	60.03	16.35	146.44

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 10 August, 2023.

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 31 March, 2023 are the balancing figures between the audited figures in respect of the full financial year ended 31 March, 2023 and the unaudited published year to date figures till 31 December, 2022 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 revenues of Rs.1,384.52 lakhs, total net profit after tax of Rs. NIL, and total comprehensive income of Rs. NIL for the quarter ended on that date.
- There were no exceptional items during the period ended 30 June, 2023.
- Figures for the previous year / period of Standalone audited financial results have been re-arranged / re-grouped wherever necessary,

Place : Kolkata
Date : 10 August, 2023

[Signature]



For and on behalf of Board of Directors of WPIL Limited

[Signature]

[Signature]
P. AGARWAL
(Managing Director)
DIN 00249468