

**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

May 23, 2025

**Listing Compliance Department
BSE Limited,
Phiroze Jeejeebhoy Tower,
25th Floor, Dalal Street,
Mumbai-400001.**

Scrip Code :- 505872

Dear Sir,

Disclosure under SEBI (LODR) Regulations, 2015:

Outcome of the Board Meeting- 1) Financial Results (both Standalone and Consolidated) for the Quarter and FY ended 31.03.2025; 2) Declaration of Dividend 3) Date of forthcoming Seventy First Annual General Meeting of the Members of the Company.

- 1) Pursuant to Regulation 33 (3) (d) and Regulation 30 (6) of the SEBI LODR, 2015 and other applicable provisions, we submit a copy of the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year Ended 31st March, 2025 which were considered, approved and taken on records by the Board of Directors at its meeting held on May 23, 2025.

Further, we hereby confirm and declare that the Statutory Auditors of the Company have issued Audit Report on Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended 31st March, 2025 with unmodified opinion.

- 2) Further Pursuant to Regulation 43 and Regulation 30(6) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at its meeting held on May 23, 2025, recommended Dividend @ Rs.2/- (Rupees two) for each equity share of Rs 1/- paid up.
- 3) The Seventy First Annual General Meeting of the Members of the Company shall be held on Friday, the August, 08, 2025
- 4) The Board Meeting Commenced at 11-30 A.M and concluded on 15:10 P.M

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





Salarpuria & Partners

CHARTERED ACCOUNTANTS

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Independent Auditor's Report on the Quarterly and Year-to-Date Audited 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,**

Opinion

We have audited the accompanying Statement of Consolidated Annual Financial Results of WPIL Limited ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), its associates and jointly controlled operations and joint venture for the quarter ended 31st March, 2025 and for the year ended 31st March, 2025 ("the Statement"), and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended as on that date, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") which has been initialled by us for identification purpose.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, associates and jointly controlled entities, the Statement:

- includes the results of the entities listed in Attachment A to this report;
- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- gives a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind AS") ,prescribed under section 133 of the Companies Act, 2013("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Group, its associate company and jointly controlled entities for the quarter ended 31st March, 2025 and for the year ended 31st March, 2025 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended as on that date.





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Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph section, other than the unaudited financial statement as certified by the Board of Directors authorized personnel and referred to in other matter paragraph section is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year-to-date consolidated financial results have been prepared on the basis of the consolidated financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associates, joint venture and joint operations and the consolidated statement of assets and liabilities and the consolidated statement of cash flows in accordance with recognition and measurement principles laid down in the applicable IND AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group and of its associates, joint venture and joint operations are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates, joint venture and jointly controlled operations and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to





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the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates, joint venture and jointly controlled operations are responsible for assessing the ability of the Group and of its associates, joint venture and jointly controlled operations to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates, joint venture and jointly controlled operations are responsible for overseeing the financial reporting process of the Group and of its associates, joint venture and jointly controlled operations.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company





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has adequate internal financial controls with reference to financial results in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates, joint venture and jointly controlled operations to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates, joint venture and jointly controlled operations to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates, joint venture and jointly controlled operations of which we are independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.





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We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The accompanying Statement include the audited financial results/financial information of five (5) joint operations, whose financial statements and other financial information reflect total assets of Rs 7968.32 lakhs as at March 31, 2025 and total revenues of Rs 1655.73 Lakhs and Rs. 2587.86 lakhs , total net profit after tax of Rs. Nil and Rs. Nil and total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended March 31, 2025 and for the year ended on that date respectively, and net cash inflow of Rs. 0.08 lakhs for the year ended March 31, 2025, as considered in the audited standalone financial results which have been audited by their respective other auditors.

The reports of such other auditors on annual financial statements/financial results/financial information of these joint operations have been furnished to us, and our opinion 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 opinion on the statements is not modified in respect of the above matter.

The consolidated financial results include the 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), one (1) subsidiary of Gruppo Aturia S.p.A ,two (2) subsidiaries of WPIL SA Holdings Pty Limited (SAHPL) , one (1) subsidiary of APE Pumps Pty Limited included in the consolidated financial statements, which we did not audit whose financial





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information/financial results reflect total assets of Rs 1,44,583.11 Lakhs as at March 31,2025, and total revenues of Rs 21,319.59 Lakhs. and Rs 67,872.72 lakhs total net profit/(loss) after tax (including tax on discontinued operation of earlier years) of Rs (6977.26) lakhs and Rs (2,551.23) lakhs, total comprehensive income of Rs (3,450.58) lakhs and Rs (533.99) lakhs for the quarter ended and year ended March 31,2025 respectively, and net cash outflow of Rs 30,576.17 lakhs for the year ended March 31,2025, as considered in the Statement. We also did not audit the financial information/financial result of one (1) associate included in the consolidated financial results, whose financial information/financial results reflect total net profit/(loss) after tax of Rs 64.08 lakhs and Rs 396.02 lakhs and total comprehensive income of Rs 64.08 lakhs and Rs 396.02 lakhs for the quarter and year ended March 31,2025. These Financial information/ Financial results have been audited by their respective other 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/ associates, is based solely on the report of such other auditors and the procedures performed by us. The accompanying statement of Audited Consolidated financial results include financial statement in respect of one (1) joint venture of Aturia International Pte Ltd (direct subsidiary) of the company ,one(1) subsidiary of WPIL SA Holdings Pty Limited (SAHPL) and one (1) associate of WPIL SA Holdings Pty Limited (subsidiary of AIPL) which have been certified by the management, whose total revenue of Rs 20.20 lakhs and Rs 69.49 lakhs , net profit/(loss) are Rs (66.52) lakhs and Rs 431.23 lakhs and total comprehensive income are Rs (66.52) lakhs and Rs. 431.23 lakhs for the quarter and year ended on 31st March, 2025 and not material to the Group. Our opinion is not modified in this regard.

Certain of these subsidiaries (direct and step-down) 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 by other auditors under generally accepted auditing standards applicable in their respective countries. The Parent Company'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 Company'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.





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Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other independent auditors and the Financial Results/financial information certified by the Board of Directors.

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

Anand Prakash


Chartered Accountant
Membership No.-56485
Partner



Anand Prakash
Membership No: 056485
UDIN: 25056485BM OCLH 5022
Place: Kolkata
Date: 23.05.2025

Attachment A

Sr. No.	Name of Entities
	Parent
1	WPIL Limited
	Subsidiaries
1	Sterling Pumps Pty Limited (SPL) (Direct Subsidiary)
2	Aturia International Pte Limited (AIPL) (Direct Subsidiary)
	Step-Down Subsidiaries
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 (APPL) (Subsidiary of SAHPL)
5	Eigenbau Proprietary Limited (Subsidiary of APPL)*
6	Mather & Platt (SA) Pty Limited (Subsidiary of SAHPL)
7	PSV Zambia Limited (Subsidiary of SAHPL)
8	Gruppo Aturia S.p.A (GA) (Subsidiary of AIPL)
9	Misa Italy (Subsidiary of GA) *
	Joint Venture
1	WPIL (Thailand) Co. Limited (Joint venture of AIPL)
	Associates
1	Clyde Pump India Private Limited (Direct Associate)
2	Amanzi Phampa Consultants (Pty) Limited (Associate of SAHPL)
	Joint Operations
1	WPIL-SMS JV
2	WPIL-MHI JV
3	Ranjit-WPIL JV
4	WPIL – SARTHI JV
5	WPIL – JWIL JV

*acquired during the year.



WPIL Limited
CIN : L36900WB1952PLC020274
Registered Office: "Trinity Plaza", 3rd Floor,
84/1A Topsia Road (South), Kolkata - 700046
Statement of Audited Consolidated Financial Results
For the Quarter and Year ended 31st March, 2025

Sl.	Particulars	Rs. in Lacs				
		Quarter ended			Year ended	
		March 31, 2025 (Refer Note 6)	December 31, 2024	March 31, 2024 (Refer Note 6)	March 31, 2025	March 31, 2024
		Audited	Unaudited	Audited	Audited	Audited
1.	Income					
a)	Revenue from Operations	57,187.36	38,160.22	59,140.68	1,80,688.71	1,66,440.38
b)	Other Income	574.76	1,110.46	1,064.22	3,730.85	2,820.94
	Total Income	57,762.12	39,270.68	60,204.90	1,84,419.56	1,69,261.32
2.	Expenses					
a)	Cost of Materials and components consumed	15,598.24	10,840.01	13,719.38	44,157.83	35,491.45
b)	Changes in inventories of Finished Goods and Work in Progress	1,825.73	(952.64)	(3,123.03)	(478.90)	(744.98)
c)	Contract Execution Cost	18,580.72	12,319.84	26,694.24	63,220.87	60,023.46
d)	Employee Benefits Expense	5,928.89	5,920.99	4,931.19	22,933.30	20,299.40
e)	Other Expenses	7,263.19	5,221.26	6,691.75	21,593.97	21,537.09
f)	Finance Costs	1,153.00	1,116.34	695.99	3,893.82	3,083.83
g)	Depreciation and amortisation expenses	943.97	833.51	798.96	3,344.73	3,011.95
	Total Expenses	51,293.74	35,299.31	50,408.48	1,58,665.62	1,42,702.20
3.	Profit before Tax and share of profit/(loss) of associates and a joint venture (1-2)	6,468.38	3,971.37	9,796.42	25,753.94	26,559.12
4.	Share of profit/(loss) of associates and a joint venture	8.41	591.98	148.87	907.88	525.67
5.	Profit before Tax (3+4)	6,476.79	4,563.35	9,945.29	26,661.82	27,084.79
6.	Tax Expenses					
	- Current tax	2,211.21	(231.11)	2,734.51	6,364.56	7,926.85
	- Tax on Discontinued Operations (Prior Year) (Refer Note 8)	7,051.52	-	-	7,051.52	-
	- Deferred tax expense / (credit)	(368.04)	1,087.11	(153.84)	625.65	(143.60)
	Total	8,894.69	856.00	2,580.67	14,041.73	7,783.25
7.	Profit after Tax from continuing operations (5 - 6)	(2,417.90)	3,707.35	7,364.62	12,620.09	19,301.54
	Profit/(Loss) of discontinued operations	46.11	(1.93)	(8.94)	40.30	1,016.14
	Gain on disposal of Asset/Disposal Group of Discontinued Operation	-	-	(450.89)	-	49,773.01
	Tax Expense on Discontinued Operations	-	-	(320.29)	-	(1,714.11)
8.	Net Profit/(Loss) after tax from discontinued operation	46.11	(1.93)	(780.12)	40.30	49,075.04
9.	Net Profit after tax from continuing operations & discontinued operation (7+8)	(2,371.79)	3,705.42	6,584.50	12,660.39	68,376.58
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	(14.57)	2.08	46.64	(8.33)	6.02
	Income tax effect relating to above	3.72	(0.52)	(11.76)	2.16	(1.53)
	Items to be reclassified to profit or loss in subsequent periods:					
	Exchange differences on translation of foreign operations	3,523.02	(5,589.52)	(1,858.00)	2,013.58	987.98
	Total Other Comprehensive Income/(Loss) (net of tax)	3,512.17	(5,587.96)	(1,823.12)	2,007.40	992.47
	Attributable to:					
	Continuing Operations	3,519.39	(5,599.87)	(1,799.31)	2,019.06	996.99
	Discontinued Operations	(7.22)	11.91	(23.81)	(11.66)	(4.52)
11.	Total Comprehensive Income (9+10)	1,140.38	(1,882.54)	4,761.38	14,667.79	69,369.05
12.	Profit attributable:	(2,371.79)	3,705.42	6,584.50	12,660.39	68,376.58
	Equityholders of the Parent	175.44	3,134.46	6,378.41	13,202.26	47,501.79
	Non-Controlling interests	(2,547.23)	570.96	206.09	(541.87)	20,874.79
	Other Comprehensive Income attributable:	3,512.17	(5,587.96)	(1,823.12)	2,007.40	992.47
	Equityholders of the Parent	2,136.42	(3,428.12)	(1,088.34)	1,203.87	613.51
	Non-Controlling interests	1,375.75	(2,159.84)	(734.78)	803.53	378.96
	Total Comprehensive Income attributable:	1,140.38	(1,882.54)	4,761.38	14,667.79	69,369.05
	Equityholders of the Parent	2,311.86	(293.66)	5,290.07	14,406.13	48,115.30
	Non-Controlling interests	(1,171.48)	(1,588.88)	(528.69)	261.66	21,253.75
13.	Paid Up Equity Share Capital (Face value of Equity Share - Re. 1 per share) (Refer Note 7)	976.71	976.71	976.71	976.71	976.71
14.	Other Equity				1,36,214.38	1,23,614.69
15.	Basic and Diluted Earning Per Share from continuing operations before tax on discontinued operations of Prior Year (Rs.)	4.59	3.21	7.02	17.93	17.71
	Basic and Diluted Earning Per Share from continuing operations after tax on discontinued operations of Prior Year (Rs.)	0.15	3.21	7.02	13.49	17.71
	Basic and Diluted Earning Per Share from discontinued operation (Rs.)	0.03	(0.00)	(0.49)	0.03	30.92
	Basic and Diluted Earning Per Share from continuing operations and discontinued operation (Rs.)	0.18	3.21	6.53	13.52	48.63
	(not annualized except for years ended 31st March, 2025 & 31st March, 2024)					



STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025 (CONSOLIDATED)

Rs. in Lacs

Particulars	As at March 31, 2025	As at March 31, 2024
	(Audited)	(Audited)
I. Assets		
Non-current assets		
a) Property, Plant and Equipment	37,812.15	34,152.73
b) Capital Work-in-progress	926.26	1,384.71
c) Goodwill	7,518.34	5,661.12
d) Other Intangible Assets	4,415.04	4,108.46
e) Investment in associates and a Joint Venture	3,111.88	2,400.29
f) Financial Assets		
i) Investments	110.52	97.66
ii) Trade Receivables	14,470.04	12,952.07
iii) Loans	1,487.10	1,413.15
iv) Other Financial Assets	25,547.62	7,052.80
g) Deferred Tax Assets (net)	218.64	-
h) Non Current Tax Assets	441.91	800.78
i) Other Non Current Assets	960.51	288.87
	97,020.01	70,312.64
Current assets		
a) Inventories	37,414.07	37,000.10
b) Contract Assets	23,682.24	12,705.67
c) Financial assets		
i) Trade Receivables	83,130.11	73,076.78
ii) Cash and Cash equivalents	11,834.78	43,600.94
iii) Bank balances other than (ii) above	32,649.54	19,266.46
iv) Loans	5.58	5.30
v) Other Financial Assets	546.74	985.53
d) Current Tax Assets (net)	262.48	256.22
e) Other Current Assets	6,700.98	5,586.35
	1,96,226.52	1,92,483.35
Total Assets	2,93,246.53	2,62,795.99
II. Equity and liabilities		
Equity		
a) Equity Share Capital	976.71	976.71
b) Other Equity	1,36,214.38	1,23,614.69
Equity attributable to equity holders of the parent	1,37,191.09	1,24,591.40
Non controlling interests	30,260.71	31,041.56
Total Equity	1,67,451.80	1,55,632.96
Liabilities		
i) Non - Current Liabilities		
a) Financial Liabilities		
i) Borrowings	3,777.00	2,654.69
ia) Lease Liability	1,932.97	1,037.50
ii) Other Financial Liabilities	223.62	92.35
b) Provisions	2,028.26	1,770.91
c) Deferred Tax Liabilities (net)	1,359.36	584.24
	9,321.21	6,139.69
ii) Current liabilities		
a) Contract Liabilities	19,400.29	24,781.37
b) Financial Liabilities		
i) Borrowings	40,163.82	17,997.05
ia) Lease Liability	626.68	347.92
ii) Trade Payables		
- Total outstanding dues of micro enterprises and small enterprises	2,475.13	1,502.95
- Total outstanding dues of creditors other than micro enterprises and small enterprises	39,157.10	44,404.89
iii) Other Financial Liabilities	3,021.53	2,211.02
c) Other Current Liabilities	2,494.45	4,121.36
d) Provisions	1,557.14	1,362.95
e) Current Tax Liabilities (net)	7,577.38	4,293.83
	1,16,473.52	1,01,023.34
Total liabilities	1,25,794.73	1,07,163.03
Total equity and liabilities	2,93,246.53	2,62,795.99



Consolidated Cash Flow Statement

Rs. in Lacs

	For the year ended March 31, 2025 (Audited)	For the year ended March 31, 2024 (Audited)
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax including discontinued operations and excluding share of profit of associates and a joint venture	18,742.72	75,634.16
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and Amortisation expenses	3,344.73	3,011.95
Loss/(Profit) on sale/discard/adjustment of Property, Plant and equipment	(86.48)	(76.60)
Profit on Disposal of Discontinued Operations (net of tax)	-	(49,090.40)
Finance Costs	3,893.82	3,083.83
Bad Debts/advances written off (net of reversals)	454.83	781.46
Allowances for doubtful debts/ advances	273.50	229.97
Allowances for debts considered doubtful earlier, now written back	(23.52)	(19.00)
Provision for future losses	0.71	41.60
Provisions/unspent liabilities no longer required written back	(214.99)	(22.45)
Interest Income on loans and deposits	(3,003.98)	(1,960.68)
Operating Profit before Working Capital changes	23,381.34	31,613.84
Adjustment for:		
Increase/(Decrease) in trade payables	(6,716.20)	2,330.72
Increase/(Decrease) in contract liabilities	(7,094.84)	2,625.12
Increase in trade receivables	(10,323.03)	(28,813.81)
Decrease/(Increase) in inventories	2,120.89	(5,981.87)
Increase in contract assets	(10,976.57)	(1,270.58)
Increase/(Decrease) in Other Liabilities	(1,432.33)	1,873.03
Increase in Other Assets	(1,401.35)	(7,013.78)
Cash generated from/(used) in operations	(12,442.09)	(4,637.34)
Taxes Paid (net)	(2,514.17)	(4,317.21)
Net Cash from /(used) in Operating Activities	(14,956.26)	(8,954.54)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment and Intangibles (including capital work in progress)	(3,892.49)	(4,265.11)
Proceeds from Sale of Property, Plant and Equipment	112.97	106.98
Net Proceeds from Sale of Subsidiary ('Rutschi Business')	-	58,379.94
Investments in Joint Venture	(165.59)	-
Dividend Received from Joint Venture & Associate	361.87	-
Interest received	3,414.46	1,750.36
Payment made for Purchase of Subsidiary ('Eigenbau SA')	(145.53)	-
Payment made for Purchase of Subsidiary ('Misa Italy')	(1,201.80)	-
Deposits made with Banks/Escrow Agents	(18,501.93)	-
Movements in deposits with bank (net)	(13,383.07)	(3,088.54)
Net Cash from/ (used) in Investing Activities	(33,401.11)	52,883.62
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Long term Borrowings	17,929.89	1,078.51
Repayment of Long Term Borrowings	(5,773.26)	(7,662.00)
Net movement in Short Term Borrowings	9,585.94	5,557.14
Payment of Lease Liability	(877.30)	(886.69)
Interest paid	(3,763.80)	(2,996.27)
Dividend paid	(1,953.42)	(3,906.83)
Net Cash from/(used) in Financing Activities	15,148.05	(8,816.14)
D. Exchange differences on translation of foreign subsidiaries	1,313.87	485.70
Net Increase/(Decrease) in Cash & Cash Equivalents (A + B + C + D)	(31,895.45)	35,598.63
Cash and Cash Equivalents at the beginning of the year	43,600.94	9,711.52
Cash and Cash Equivalents of Eigenbau SA on acquisition	109.09	-
Cash and Cash Equivalents of Misa Italy on acquisition	20.20	-
Cash and Cash Equivalents of Rutschi Business at the beginning of the year	-	(1,709.21)
Cash and Cash Equivalents at the end of the year	11,834.78	43,600.94



Notes:

- 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	
	March 31, 2025 (Refer Note 6)	December 31, 2024	March 31, 2024 (Refer Note 6)	March 31, 2025	March 31, 2024
	Audited	Unaudited	Audited	Audited	Audited
Gross Segment Revenue					
Pumps and Accessories	29,897.72	22,211.48	24,829.44	94,361.99	84,823.70
Project (Works Contract)	27,289.64	15,948.74	34,311.24	86,326.72	81,616.68
Total Segment Revenue	57,187.36	38,160.22	59,140.68	1,80,688.71	1,66,440.38
Segment Results					
Pumps and Accessories	3,543.99	4,385.36	5,200.57	18,648.33	17,556.93
Project (Works Contract)	5,432.48	2,382.17	6,262.01	16,088.53	18,007.76
Total	8,976.47	6,767.53	11,462.58	34,736.86	35,564.69
Less: Finance Costs	(1,153.00)	(1,116.34)	(695.99)	(3,893.82)	(3,083.83)
Add: Unallocable Corporate Income - net of expenditure	(1,346.68)	(1,087.84)	(821.30)	(4,181.22)	(5,396.07)
Profit before tax from continuing operations	6,476.79	4,563.35	9,945.29	26,661.82	27,084.79
Provision for Current Tax	2,211.21	(231.11)	2,734.51	6,364.56	7,926.85
Tax on Discontinued Operations (Prior Year)	7,051.52	-	-	7,051.52	-
Provision for Deferred Tax	(368.04)	1,087.11	(153.84)	625.65	(143.60)
Profit after Tax from continuing operations after tax on discontinued operations of p	(2,417.90)	3,707.35	7,364.62	12,620.09	19,301.54
Profit after Tax from discontinued operations	46.11	(1.93)	(780.12)	40.30	49,075.04
Profit for the Period	(2,371.79)	3,705.42	6,584.50	12,660.39	68,376.58
Segment Assets					
Pumps and Accessories	1,67,025.56	1,55,523.62	1,49,368.69	1,67,025.56	1,49,368.69
Project (Works Contract)	1,04,237.49	94,593.23	88,264.42	1,04,237.49	88,264.42
Total segment assets	2,71,263.05	2,60,116.85	2,37,633.11	2,71,263.05	2,37,633.11
Add: Unallocable corporate assets	21,983.48	21,249.91	25,162.88	21,983.48	25,162.88
Total Assets	2,93,246.53	2,71,366.76	2,62,795.99	2,93,246.53	2,62,795.99
Segment Liabilities					
Pumps and Accessories	56,302.85	38,121.62	26,472.90	56,302.85	26,472.90
Project (Works Contract)	43,927.43	26,304.83	58,432.06	43,927.43	58,432.06
Total Segment liabilities	1,00,230.28	64,426.45	84,904.96	1,00,230.28	84,904.96
Add: Unallocable corporate liabilities	25,564.45	38,937.93	22,258.07	25,564.45	22,258.07
Total liabilities	1,25,794.73	1,03,364.38	1,07,163.03	1,25,794.73	1,07,163.03
Geographical Segment (Revenue from Operations)					
India	34,888.41	21,424.43	43,129.43	1,11,456.25	1,04,909.63
Rest of World	22,298.95	16,735.79	16,011.25	69,232.46	61,530.75
Total	57,187.36	38,160.22	59,140.68	1,80,688.71	1,66,440.38

- The above Consolidated Ind AS Financial Results for the quarter and year ended March 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 23, 2025.
- The Board of Directors of the Parent Company has recommended a Dividend @ Rs. 2.00 per equity share, payable subject to the approval of Shareholders at the ensuing Annual General Meeting.
- The above consolidated financial results include WPIL Limited ("the Company") and its 11 subsidiaries (including 9 step down subsidiaries), out of which one of the Step down Subsidiaries was acquired during the Quarter ended December 31, 2024 and the other during the Quarter ended March 31, 2025, (the Company together with subsidiaries referred to as "Group"), 2 Associates, 1 Joint Venture and 5 Joint Operations.
- The accompanying Statement includes the audited financial results / financial information of five (5) joint operations, whose interim financial results and other financial information reflect total assets of Rs. 7,968.32 Lakhs as at March 31, 2025 and total revenues of Rs. 1,655.73 lakhs and Rs. 2,587.86 lakhs, total net profit after tax of Rs. NIL and Rs. NIL and total comprehensive income of Rs. NIL and Rs. NIL for the quarter and year ended on that respectively and net cash inflow of Rs. 0.08 Lakhs for the year ended March 31, 2025, as considered in the Audited Consolidated Financial Results which have been audited by their respective other auditors.
- The Figures for the last quarter are the balancing figures between audited figures in respect of the full financial year upto March 31, 2025/ March 31, 2024 and the unaudited published year to date figures upto December 31, 2024/ December 31, 2023, being the date of the end of third quarter of the Financial Year which were subject to limited review.
- 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 has been calculated for prior periods of Consolidated Financial Results and restated considering the Face Value of Re. 1/- each in accordance with Ind-AS-33 - 'Earnings per Share'
- Gruppo Aturia S.p.A (Step-down Subsidiary) has paid/provided tax amounting to Rs. 7,051.52 Lakhs during the year, shown as 'Tax on Discontinued Operations (prior year) under the head Tax Expenses in accordance with Ind-AS 12, for Sale of Equity Interest in Pompes Rutschi SAS and Rutschi Fluid AG based on the outcome of Advance Ruling and in order to avoid any potential exposure of penalties, though it considers that it is eligible for the Capital Gains 95% exempt ('PEX Regime') and will submit formal requests for reimbursement of the taxes paid before to proceed in front of Italian Tax Court.
- The South African Step down Subsidiary has signed a Subscription Agreement for acquiring 55% shareholding in Paterson Candy International (SA) Pty Ltd on February 07, 2025 subject to requisite regulatory approvals.
- Corresponding previous period figures for quarter/period ended has been reclassified wherever necessary.

For and on behalf of Board of Directors of WPIL Limited



Rad
Agarwal
P. AGARWAL
(Managing Director)
DIN: 00249468

Place: Kolkata
Date: May 23, 2025



Salarpuria & Partners

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Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone 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, 3rd Floor,
84/1A, Topsia Road (South)
Kolkata- 700 046.**

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying quarterly and year to date standalone annual financial results of **WPIL LIMITED** ("the Company") which includes Five (5) Joint operations for the quarter and year ended March 31, 2025 (the statement) and the standalone balance sheet and the standalone statement of cash flows as at and for the year ended as on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") which has been initialled by us for identification purpose.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on the separate audited financial results and on the other financial information of the joint operations, these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the listing regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information of the company for the quarter and year ended 31st March, 2025 and the standalone balance sheet and the standalone statement of cash flows as at and for the year ended on that date.





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Basis for Opinion

We conducted our audit of the standalone Ind AS financial results in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013 (the Act) and other applicable authoritative pronouncements issued by Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Results' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditor's report in terms of their reports referred to in "Other Matter" paragraph below is sufficient and appropriate to provide a basis for our audit opinion on the standalone Ind AS financial results.

Management's Responsibility for The Standalone Financial Results

These quarterly financial results as well as year to date standalone financial results have been prepared on the basis of the standalone annual financial statements. The Board of directors of the Company are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income of the company and other financial information and the standalone balance sheet and statement of cash flows in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standard prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.





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In preparing the standalone financial results, the Board of directors are responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone Ind AS financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone Ind AS financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone Ind AS financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial results in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the management and Board of Directors.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are





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required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone Ind AS financial results, including the disclosures, and whether the standalone Ind AS financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

1.The accompanying statement of quarterly and year to date standalone financial results include the audited financial results/financial information of five (5) joint operations, whose financial results and other financial information reflect total assets of Rs. 7968.32 lakhs as at March 31,2025 and total revenues of Rs. 1655.73 lakhs and Rs. 2587.86 lakhs, total net profit after tax of Rs. Nil and Rs. Nil and total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended March 31 2025 and for the year ended on that date respectively, and net cash inflows of Rs. 0.08 lakhs for the year ended March 31, 2025, as considered in the audited standalone financial results which have been audited by their respective other auditors.

The reports of such other auditors on annual financial statements/financial results/financial information of these joint operations have been furnished to us, and our opinion 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 opinion on Statements is not modified in respect of the above matter.





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2. The statement included the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to nine months of the current financial year, which were subjected to a limited review by us, as required under the listing regulations.

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

Anand Prakash


Chartered Accountant
Membership No.-56485
Partner



Anand Prakash

Membership No: 056485
UDIN: 25056485BMOCLL8342
Place: Kolkata
Date: 23.05.2025

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

**Statement of Standalone Audited Financial Results
For the Quarter and Year ended 31 March, 2025**

Particulars	Quarter ended			Year ended	
	31 March, 2025 (Refer Note 5)	31 December, 2024	31 March, 2024 (Refer Note 5)	31 March, 2025	31 March, 2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Income					
Revenue from Operations	36,102.28	21,753.12	43,506.25	1,14,771.88	1,07,693.23
Other Income	771.00	598.79	605.88	3,013.48	3,036.57
Total Income	36,873.28	22,351.91	44,112.13	1,17,785.36	1,10,729.80
2. Expenses					
Cost of Materials and Components Consumed	5,780.54	5,079.63	4,599.70	18,147.77	12,997.18
Changes in inventories of Finished Goods and Work in Progress	218.50	(902.15)	(82.75)	(995.04)	(299.59)
Contract Execution Cost	18,703.83	10,305.04	26,694.23	61,329.18	60,023.46
Employee Benefits Expense	1,643.57	1,781.92	1,523.02	6,688.65	5,566.90
Other Expenses	3,306.89	2,200.81	2,786.01	9,523.70	10,098.45
Finance Costs	851.08	941.38	444.76	3,068.55	1,722.24
Depreciation and Amortisation expenses	180.70	173.80	178.45	688.31	696.98
Total Expenses	30,685.11	19,580.43	36,143.42	98,451.12	90,805.62
3. Profit Before Tax (1-2)	6,188.17	2,771.48	7,968.71	19,334.24	19,924.18
4. Tax Expenses					
- Current Tax	1,660.00	(308.70)	2,333.00	4,038.30	5,679.27
- Deferred Tax Expenses / (credit)	(79.72)	1,044.51	41.10	911.60	41.97
Total	1,580.28	737.81	2,374.10	4,949.90	5,721.24
5. Net Profit for the period / year (3-4)	4,607.89	2,033.67	5,594.61	14,384.34	14,202.94
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	(6.24)	2.08	47.55	(13.14)	6.93
Income tax effect relating to above	1.57	(0.52)	(11.96)	3.31	(1.73)
Total Other Comprehensive Income	(4.67)	1.56	35.59	(9.83)	5.20
7. Total Comprehensive Income	4,603.22	2,035.23	5,630.20	14,374.51	14,208.14
8. Paid Up Equity Share Capital (Face value of Equity Share - Rs 1 per share)	976.71	976.71	976.71	976.71	976.71
9. Other Equity				87,448.22	75,027.13
10. Basic and Diluted Earning Per Share (not annualised except for the year ended March 31, 2025)	4.72	2.08	5.73	14.73	14.54

Contd. to 2



Contd. from 1

Notes :

1. STATEMENT OF ASSETS AND LIABILITIES

(Rs in Lacs)

Particulars	As at 31 March, 2025	As at 31 March, 2024
	(Audited)	(Audited)
I. ASSETS		
Non - current Assets		
a) Property, Plant & Equipment	10,580.65	8,636.48
b) Capital Work - in - progress	139.35	223.09
c) Goodwill	1,372.93	1,372.93
d) Other Intangible Assets	31.01	40.00
e) Financial Assets		
i) Investments	4,901.29	4,901.29
ii) Trade Receivables	14,470.04	12,952.06
ii) Loans	8,470.56	10,272.83
iv) Other Financial Assets	5,888.38	816.23
f) Non Current Tax Assets	441.91	507.24
g) Other Non Current Assets	288.87	288.87
	46,584.99	40,011.02
Current Assets		
a) Inventories	13,100.22	13,945.52
b) Contract Assets	23,661.32	12,685.28
c) Financial Assets		
i) Trade Receivables	67,207.07	60,701.91
ii) Cash and Cash equivalents	366.67	1,685.94
iii) Bank balances other than (ii) above	8,207.58	17,129.42
iv) Other Financial Assets	486.01	880.93
d) Other Current Assets	2,778.81	3,326.07
	1,15,807.68	1,10,355.08
Total Assets	1,62,392.67	1,50,366.09
II. EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	976.71	976.71
b) Other Equity	87,448.22	75,027.13
Total Equity	88,424.93	76,003.84
Liabilities		
i) Non - Current Liabilities		
a) Financial Liabilities		
i) Borrowings	515.10	742.28
ia) Lease Liability	784.15	-
b) Provisions	658.47	660.24
c) Deferred Tax Liabilities (Net)	921.05	12.76
d) Other non current liabilities	-	-
	2,878.78	1,415.28
ii) Current Liabilities		
a) Contract Liabilities	10,448.65	19,269.81
b) Financial Liabilities		
i) Borrowings	28,893.15	12,993.27
ia) Lease Liability	219.69	-
ii) Trade Payables		
a) Total outstanding dues of micro enterprises and small enterprises	2,475.13	1,502.95
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	25,887.94	34,845.38
iii) Other Financial Liabilities	838.72	563.54
c) Other Current Liabilities	565.70	2,114.21
d) Provisions	779.35	649.43
e) Current Tax liabilities (net)	980.61	1,008.39
	71,088.95	72,946.98
Total Liabilities	73,967.73	74,362.25
Total Equity and Liabilities	1,62,392.67	1,50,366.09

Contd. to 3



Contd. From 2

2. CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2025

(Rs in Lacs)

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	(Audited)	(Audited)
A. Cash Flow from Operating Activities		
Profit Before Tax	19,334.24	19,924.18
Adjustment to reconcile profit before tax to net cash flows :		
Depreciation and Amortisation expenses	688.31	696.98
(Profit) / Loss on Sale / Discard / Adjustments of Property, Plant & Equipment (net)	(81.31)	(72.17)
Finance costs	3,068.56	1,722.24
Bad debts / advances written off (net of reversals)	224.65	42.08
Allowances for debts considered doubtful earlier, now written back	-	(19.00)
Allowances for doubtful debts / advances	269.50	-
Provision for Future Losses	(26.12)	41.60
(Gain) / Loss on foreign exchange fluctuation (net)	(264.13)	(450.23)
Dividend income	(168.00)	-
Provisions / liabilities no longer required written back	(205.60)	(16.14)
Corporate Gurrantee charges	(13.38)	(19.00)
Interest income on loans and deposits	(2,020.50)	(2,268.37)
	1,471.98	(342.01)
Operating Profit before working capital changes	20,806.23	19,582.17
Increase / (decrease) in Trade Payable and Other Liabilities	(17,868.42)	8,569.05
Increase/ (decrease) in Provisions	141.13	136.71
(Increase) / decrease in Inventories	845.30	(5,930.18)
(Increase) / decrease in Trade Receivables and Other assets	(18,767.64)	(23,006.00)
	(35,649.63)	(20,230.42)
Cash Generated from operations	(14,843.39)	(648.25)
Taxes paid (net)	(4,106.78)	(4,967.23)
Net Cash Flow from Operating Activities	(18,950.18)	(5,615.48)
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment and Intangibles (including capital work in progress)	(1,360.18)	(2,153.65)
Proceeds from Sale of Property, Plant and Equipment	99.55	86.50
Loan to related party	-	(1,402.67)
Repayment of loan by related party	1,988.02	10,029.79
Interest received	2,421.18	(1,606.75)
Corporate Gurrantee Charges received	13.60	18.68
Dividend received	168.00	-
Movement in deposits with banks (net)	(8,244.05)	10,982.00
Proceeds from maturity of term deposits with banks	12,100.00	(13,975.00)
Net Cash used in Investing Activities	7,186.11	1,978.90
C. Cash Flow from Financing Activities		
Proceeds from long term borrowings	10,000.00	1,078.51
Repayment of long term Borrowings	(746.03)	(18.21)
Movement in Short term borrowings (net)	6,418.74	8,586.35
Payment of lease liability	(285.00)	(344.32)
Interest paid	(2,989.51)	(1,686.24)
Dividend paid	(1,953.42)	(3,906.83)
Net Cash used (in) / from Financing Activities	10,444.78	3,709.26
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(1,319.28)	72.68
Cash & Cash Equivalents at the beginning of the year	1,685.94	1,613.26
Cash & Cash Equivalents at the end of the year	366.67	1,685.94

Contd. to 4



Contd. from 3

Notes :

1. The above Standalone financial results for the quarter and year ended 31 March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 23 May, 2025
2. The company publishes this audited standalone financial results along with the audited consolidated financial results, hence in accordance with Ind AS 108 "Operating Segments", the company has disclosed the Segment Reporting and information in its audited consolidated financial results.
3. 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.
4. The Board of Directors of the Company has recommended a dividend @ Rs 2.00 per equity share , payable subject to the approval of the shareholders at the ensuing Annual General Meeting.
5. The figures of last quarters are the balancing figures between the audited figures in respect of the full financial year upto March 31, 2025 / March 31, 2024 and the unaudited published year-to-date figures upto 31 December, 2024 / 31 December, 2023 which were subjected to limited review.
6. The accompanying results include the audited financial results / financial informations of five (5) joint operations, whose financial results and other financial information include total assets of Rs. 7,968.32 lacs as at 31 March, 2025 and total revenues of Rs. 1,655.73 lacs and Rs. 2,587.86 lacs, total net profit after tax of Rs. NIL and Rs. NIL and total comprehensive income of Rs. NIL and Rs. NIL for the quarter and year ended 31 March, 2025 respectively, and net cash inflow of Rs.0.08 lacs for the year ended 31 March 2025, as considered in the audited standalone financial results by their respective other auditors.
7. There were no exceptional items during the year ended 31 March, 2025.
8. Figures for the previous period / year of audited 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 : 23 May, 2025



 
P. AGARWAL
(Managing Director)
DIN 00249468