



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 : <https://www.wpil.co.in>
CIN No. L36900WB1952PLC020274
November 07, 2025

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

Dear Sir,

Scrip Code :- 505872

Disclosure under SEBI (LODR) Regulations, 2015:

Outcome of the Board Meeting- 1) Financial Results (both Standalone and Consolidated) for the Quarter and half year ended 30th September, 2025 2) Increase of Authorized Capital of the Company from Rs. 10,50,00,000 (after converting 14,000 11% Redeemable Cumulative Preference Shares of Rs. 100 each included in the Authorized into 14,00,000 Equity shares of Rs. 1 each) to Rs. 12,00,00,000 3) To secure listing of its Share Capital in the National Stock Exchange in addition to existing BSE Limited.

- 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 unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2025 with limited Review Report issued by the Statutory Auditors, duly vetted by Audit Committee which were considered, approved and taken on records by the Board of Directors at its meeting held on November 07, 2025.
- 2) In order to increase capital base of the Company and commensurate to its further requirements of fund in future, the Board of Directors subject to the approval of share shareholders and such other approval as may be necessary, decided to increase its existing authorized share capital from Rs. 10,50,00,000 consisting of 10,36,00,000 Equity Shares of Rs. 1 each and 14,000 11% Redeemable Cumulative Preference Shares of Rs. 100 each (the existing 14,000 11% Redeemable Cumulative Preference Shares of Rs. 100 each to be converted into 14,00,000 Equity shares of Rs. 1 each) to Rs. 12,00,00,000 consisting of 12,00,00,000 Equity Shares of Rs. 1 each.
- 3) To secure further listing of its equity share capital in the National Stock Exchange in addition to its existing listing of its equity share capital at BSE Limited.
- 4) The Board Meeting Commenced at 11-30 A.M and concluded on 03:25 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





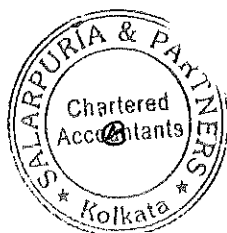
7, CHITTARANJAN AVENUE, KOLKATA - 700 072
ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI - 110019, TELEFAX : 2623 3894

Independent Auditor's Review Report on the Quarterly and Year-to-Date 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/(loss) after tax and total comprehensive income of its associate, joint venture and joint operations for the quarter ended September 30, 2025 and for the period from April 1, 2025 to September 30, 2025 ("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 ("the Act"), as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 specified under section 143(10) of the Act 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.





SALARPURIA & PARTNERS

Chartered Accountants

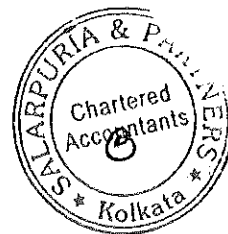
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4. The Statement includes the interim financial results of the entities listed in **Attachment A**.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 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 34 prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 assets of RS 7372.54 lakhs as at September 30, 2025 and total revenues of Rs Nil and Rs. Nil, 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 September 30, 2025, and for the period ended on that date respectively and net cash outflow of Rs. (3.14) Lakhs for the period from April 1, 2025 to September 30, 2025, as considered in the respective standalone unaudited interim financial information/ financial results of the entities included in the Group. The interim financial information/ financial results of these joint operations have been reviewed by their respective other independent auditors whose reports have been furnished to us, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

We did not review the interim financial information/ financial results of two (2) direct subsidiaries, one (1) subsidiary of Sterling Pumps Pty Limited (SPL), three (3) subsidiaries of Aturia International Pte Limited (AIPL), one (1) subsidiary of Gruppo Aturia S.p.A, three (3) subsidiaries of WPIL SA Holdings Pty Limited (SAHPL) and one (1) subsidiary of APE Pumps Pty Limited included in the consolidated unaudited financial results, whose interim financial information/ financial results reflect total assets of Rs. 1,65,893.83 Lakhs as at September 30, 2025, and total revenues of Rs 26,197.30 lakhs and Rs.45,976.61 lakhs, total net profit/(loss) after tax of Rs. 2477.68 lakhs and Rs. 2870.18 lakhs, total comprehensive income of Rs 6037.12 lakhs and Rs. 13345.13 lakhs, for the quarter ended September 30, 2025, and for the period from April 1, 2025 to September 30, 2025 respectively and net cash inflow of Rs. 2311.60 lakhs for the period from April 1, 2025 to September 30, 2025, 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. 63.18 lakhs and Rs. 212.77 lakhs for the quarter ended September 30, 2025 and for the





SALARPURIA & PARTNERS

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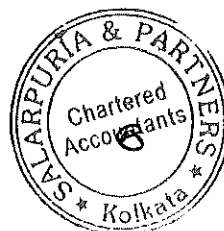
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period from April 1, 2025 to September 30, 2025 respectively as considered in the consolidated unaudited financial results in respect of one (1) Associate, whose interim financial information/financial results have not been reviewed by us. These interim financial information/financial results have been reviewed by their respective 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 include the Group's share of net profit/(loss) after tax of Rs 28.52 lakhs and Rs. 188.83 lakhs and Total comprehensive income of Rs.28.52 lakhs and Rs.188.83 lakhs for the quarter ended September 30, 2025, and for the period from April 1, 2025 to September 30, 2025 respectively as considered in the consolidated unaudited financial results in respect of one (1) Joint Venture of the Direct Subsidiary, based on their interim financial information/ financial results as certified by Board of Directors, which have not been reviewed by their independent auditors. The consolidated unaudited financial results also include the interim financial information/financial results of one (1) subsidiary of WPIL SA Holdings Pty Limited(SAHPL) and one (1) associate of WPIL SA Holdings Pty Limited(SAHPL) and also two (2) subsidiaries of Paterson Candy International (step down subsidiary) which have not been reviewed by their auditors whose interim financial information/financial results reflect total assets of Rs 1017.93 lakhs as at September 30, 2025 and total revenues of Rs 299.13 lakhs and Rs.395.22 Lakhs, total net profit after tax of Rs. 101.87 lakhs and Rs. 75.66 lakhs and total comprehensive income of Rs 85.80 lakhs and Rs 145.56 lakhs for the quarter ended September 30, 2025, and for the period from April 1, 2025 to September 30, 2025 respectively and net cash inflow of Rs. 58.23 Lakhs for the period from April 1, 2025 to September 30, 2025 as considered in the consolidated unaudited financial results. According to the information and explanation given to us by the management, these interim financial information/financial results are not material to the group.

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





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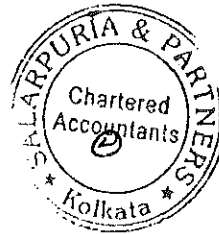
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Our conclusion is not modified in respect of matters in Paragraph 6,7 and 8 above with respect to our reliance on the work done and the reports of the other independent auditors and financial information/financial results certified by the Board of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

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

Nihar Ranjan Nayak

N. R. Nayak
Chartered Accountant
Membership No.-57076
Partner



UDIN: 25057076BMNAXH5177

Place: Kolkata

Date: 07.11.25



SALARPURIA & PARTNERS

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Attachment A

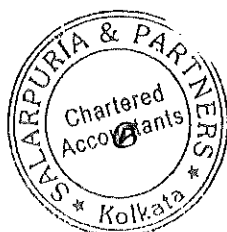
Sr. No.	Name of Entities
	Parent
1	WPIL Limited
	Subsidiaries
1	Sterling Pumps Pty Limited (SPL) (Direct Subsidiary)
2	Aturia International Pte Limited (AIPL) (Direct Subsidiary)
	Step-Down Subsidiaries
1	U.C.P. Australia Pty Limited (Subsidiary of SPL)
2	Mathers Foundry Limited (Subsidiary of AIPL)
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	Paterson Candy International (SA) Pty Ltd (PCI) (Subsidiary of SAHPL)
9	Gruppo Aturia S.p.A (GA) (Subsidiary of AIPL)
10	Misa Italy (Subsidiary of GA)
11	Riccla 1715 Pty Limited (Subsidiary of PCI)*
12	PCI Contracting (Botswana) Pty Limited (Subsidiary of PCI)*
	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 quarter.



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 and Six months ended 30th September, 2025

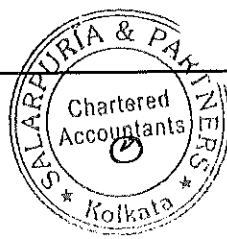
Sl.	Particulars	Rs. in Lacs					
		Quarter ended			Six Months ended		
		September 30, 2025 (Refer Note 7)	June 30, 2025	September 30, 2024 (Refer Note 7)	September 30, 2025	September 30, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Income						
a)	Revenue from Operations	42,602.23	37,858.38	49,088.64	80,460.61	85,341.13	1,80,688.71
b)	Other Income	1,311.51	887.86	852.60	2,199.37	2,045.63	3,730.85
	Total Income	43,913.74	38,746.24	49,941.24	82,659.98	87,386.76	1,84,419.56
2.	Expenses						
a)	Cost of Materials and components consumed	8,404.15	11,936.94	11,225.58	20,341.09	17,719.58	44,157.83
b)	Changes in inventories of Finished Goods and Work in Progress	980.65	(2,350.11)	(1,203.44)	(1,369.46)	(1,351.99)	(478.90)
c)	Contract Execution Cost	11,196.77	10,816.06	18,440.31	22,012.83	32,320.31	63,220.87
d)	Employee Benefits Expense	7,388.77	6,329.99	5,617.66	13,718.76	11,083.42	22,933.30
e)	Other Expenses	6,596.34	6,205.45	4,574.09	12,801.79	9,109.52	21,593.97
f)	Finance Costs	1,300.89	1,142.09	870.15	2,442.98	1,624.48	3,893.82
g)	Depreciation and amortisation expenses	990.92	933.76	800.01	1,924.68	1,567.25	3,344.73
	Total Expenses	36,858.49	35,014.18	40,324.36	71,872.67	72,072.57	1,58,665.62
3.	Profit before Tax and share of profit/(loss) of associates and a joint venture (1-2)	7,055.25	3,732.06	9,616.88	10,787.31	15,314.19	25,753.94
4.	Share of profit/(loss) of associates and a joint venture	91.71	309.89	150.91	401.60	307.49	907.88
5.	Profit before Tax (3+4)	7,146.96	4,041.95	9,767.79	11,188.91	15,621.68	26,661.82
6.	Tax Expenses						
-	Current tax	2,577.65	1,157.82	2,797.75	3,735.47	4,384.46	6,364.56
-	Tax on Discontinued Operations (Prior Year)	-	-	-	-	-	7,051.52
-	Deferred tax expense / (credit)	(611.39)	307.85	(53.63)	(303.54)	(93.42)	625.65
	Total	1,966.26	1,465.67	2,744.12	3,431.93	4,291.04	14,041.73
7.	Profit after Tax from continuing operations (5 - 6)	5,180.70	2,576.28	7,023.67	7,756.98	11,330.64	12,620.09
8.	Net Profit/(Loss) after tax from discontinued operation	(2.12)	(2.07)	(1.98)	(4.19)	(3.88)	40.30
9.	Net Profit after tax from continuing operations & discontinued operation (7+8)	5,178.58	2,574.21	7,021.69	7,752.79	11,326.76	12,660.39
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	2.08	2.08	2.08	4.16	4.16	(8.33)
	Income tax effect relating to above	(0.54)	(0.51)	(0.54)	(1.05)	(1.05)	2.15
	Items to be reclassified to profit or loss in subsequent periods:						
	Exchange differences on translation of foreign operations	2,993.09	7,001.49	4,427.04	9,994.58	4,080.08	2,013.58
	Total Other Comprehensive Income/(Loss) (net of tax)	2,994.63	7,003.06	4,428.58	9,997.69	4,083.19	2,007.40
11.	Total Comprehensive Income (9+10)	8,173.21	9,577.27	11,450.27	17,750.48	15,409.95	14,667.79
12.	Profit attributable:	5,178.58	2,574.21	7,021.69	7,752.79	11,326.76	12,660.39
	Equityholders of the Parent	4,100.34	2,238.74	6,022.54	6,339.08	9,892.36	13,202.26
	Non-Controlling interests	1,078.24	335.47	999.15	1,413.71	1,434.40	(541.87)
	Other Comprehensive Income attributable:	2,994.63	7,003.06	4,428.58	9,997.69	4,083.19	2,007.40
	Equityholders of the Parent	1,817.96	4,297.37	2,714.00	6,115.33	2,495.57	1,203.87
	Non-Controlling interests	1,176.67	2,705.69	1,714.58	3,882.36	1,587.62	803.53
	Total Comprehensive Income attributable:	8,173.21	9,577.27	11,450.27	17,750.48	15,409.95	14,667.79
	Equityholders of the Parent	5,918.30	6,536.11	8,736.54	12,454.41	12,387.93	14,406.13
	Non-Controlling interests	2,254.91	3,041.16	2,713.73	5,296.07	3,022.02	261.66
13.	Paid Up Equity Share Capital (Face value of Equity Share - Re. 1 per share)	976.71	976.71	976.71	976.71	976.71	976.71
14.	Other Equity						1,36,214.38
15.	Basic and Diluted Earning Per Share from continuing operations before tax on discontinued operations of Prior Year (Rs.)	4.20	2.29	6.17	6.49	10.13	17.93
	Basic and Diluted Earning Per Share from continuing operations after tax on discontinued operations of Prior Year (Rs.)	4.20	2.29	6.17	6.49	10.13	13.49
	Basic and Diluted Earning Per Share from discontinued operation (Rs.)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	0.03
	Basic and Diluted Earning Per Share from continuing operations and discontinued operation (Rs.)	4.20	2.29	6.17	6.49	10.13	13.52
	(not annualized except for year ended 31st March, 2025)						



STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025 (CONSOLIDATED)

Rs. in Lacs

Particulars	As at September 30, 2025	As at March 31, 2025
	(Unaudited)	(Audited)
I. Assets		
Non-current assets		
a) Property, Plant and Equipment	44,310.73	37,812.15
b) Capital Work-in-progress	1,370.18	926.26
c) Goodwill	12,855.24	7,518.34
d) Other Intangible Assets	4,965.44	4,415.04
e) Investment in associates and a Joint Venture	3,513.49	3,111.88
f) Financial Assets		
i) Investments	104.05	110.52
ii) Trade Receivables	19,863.47	14,470.04
iii) Loans	1,646.27	1,487.10
iv) Other Financial Assets	8,069.51	25,547.62
g) Deferred Tax Assets (net)	753.87	218.64
h) Non Current Tax Assets	1,648.39	441.91
i) Other Non Current Assets	808.13	960.51
	99,908.77	97,020.01
Current assets		
a) Inventories	39,202.89	37,414.07
b) Contract Assets	31,418.85	23,682.24
c) Financial assets		
i) Trade Receivables	76,227.47	83,130.11
ii) Cash and Cash equivalents	15,333.21	11,834.78
iii) Bank balances other than (ii) above	40,238.97	32,649.54
iv) Loans	108.09	5.58
v) Other Financial Assets	1,492.78	546.74
d) Current Tax Assets (net)	718.04	262.48
e) Other Current Assets	9,197.21	6,700.98
	2,13,937.51	1,96,226.52
Total Assets	3,13,846.28	2,93,246.53
II. Equity and liabilities		
Equity		
a) Equity Share Capital	976.71	976.71
b) Other Equity	1,46,715.37	1,36,214.38
Equity attributable to equity holders of the parent	1,47,692.08	1,37,191.09
Non controlling interests	32,933.00	30,260.71
Total Equity	1,80,625.08	1,67,451.80
Liabilities		
i) Non - Current Liabilities		
a) Financial Liabilities		
i) Borrowings	4,509.78	3,777.00
ia) Lease Liability	2,016.97	1,932.97
ii) Other Financial Liabilities	224.20	223.62
b) Provisions	2,808.84	2,028.26
c) Deferred Tax Liabilities (net)	1,685.38	1,359.36
	11,245.17	9,321.21
ii) Current liabilities		
a) Contract Liabilities	28,629.17	19,400.29
b) Financial Liabilities		
i) Borrowings	50,427.04	40,163.82
ia) Lease Liability	665.74	626.68
ii) Trade Payables		
- Total outstanding dues of micro enterprises and small enterprises	3,720.33	2,475.13
- Total outstanding dues of creditors other than micro enterprises and small enterprises	26,584.42	39,157.10
iii) Other Financial Liabilities	3,970.14	3,021.53
c) Other Current Liabilities	2,722.24	2,494.45
d) Provisions	1,778.69	1,557.14
e) Current Tax Liabilities (net)	3,478.26	7,577.38
	1,21,976.03	1,16,473.52
Total liabilities	1,33,221.20	1,25,794.73
Total equity and liabilities	3,13,846.28	2,93,246.53



Consolidated Cash Flow Statement

Rs. in Lacs

	For the period ended September 30, 2025 (Unaudited)	For the period ended September 30, 2024 (Unaudited)
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax including discontinued operations and excluding share of profit of associates and a joint venture	10,783.12	15,310.31
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and Amortisation expenses	1,924.68	1,567.25
Loss/(Profit) on sale/discard/adjustment of Property, Plant and equipment	(5.48)	(3.68)
Finance Costs	2,442.98	1,624.48
Bad Debts/advances written off (net of reversals)	11.43	137.22
Allowances for doubtful debts/ advances	15.26	94.73
Provision for future losses	10.97	1.32
Provisions/unspent liabilities no longer required written back	(26.95)	(203.17)
Interest Income on loans and deposits	(1,476.06)	(1,564.92)
Operating Profit before Working Capital changes	13,679.95	16,963.54
Adjustment for:		
Decrease in trade payables	(13,518.94)	(9,658.91)
Increase/(Decrease) in contract liabilities	3,198.74	(1,611.09)
Decrease/(Increase) in trade receivables	7,850.01	(3,751.36)
Increase in inventories	(1,776.81)	(1,208.39)
Increase in contract assets	(7,736.61)	(8,510.27)
Increase/(Decrease) in Other Liabilities	1,578.99	(1,294.05)
Increase in Other Assets	(3,165.77)	(7,936.75)
Cash generated from/(used) in operations	109.56	(17,007.28)
Taxes Paid (net)	(9,966.25)	(3,175.87)
Net Cash from /(used) in Operating Activities	(9,856.69)	(20,183.15)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment and Intangibles (including capital work in progress)	(4,396.36)	(1,982.47)
Proceeds from Sale of Property, Plant and Equipment	26.06	8.58
Investments in Joint Venture	0.00	(165.59)
Dividend Received from Joint Venture & Associate	-	191.57
Interest received	743.48	989.08
Payment made for Purchase of Paterson Candy International (SA) Pty Ltd ('PCI South Africa')	(7,901.62)	-
Deposits made with Banks/Escrow Agents	17,475.11	-
Movements in deposits with bank (net)	(7,589.43)	11,572.75
Net Cash from/ (used) in Investing Activities	(1,642.76)	10,613.92
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Long term Borrowings	2,201.85	10,000.00
Repayment of Long Term Borrowings	(1,661.29)	(877.94)
Net movement in Short Term Borrowings	10,455.44	7,797.10
Payment of Lease Liability	(506.10)	(424.58)
Interest paid	(2,348.92)	(1,542.88)
Dividend paid	(1,953.42)	(1,953.42)
Net Cash from/(used) in Financing Activities	6,187.56	12,998.28
D. Exchange differences on translation of foreign subsidiaries	5,581.28	2,707.37
Net Increase/(Decrease) in Cash & Cash Equivalents (A + B + C + D)	269.39	6,136.42
Cash and Cash Equivalents at the beginning of the year	11,834.78	43,600.94
Cash and Cash Equivalents of PCI South Africa on acquisition	3,229.04	-
Cash and Cash Equivalents at the end of the year	15,333.21	49,737.36



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			Six Months ended		Rs. In Lacs
	September 30, 2025 (Refer Note 7)	June 30, 2025	September 30, 2024 (Refer Note 7)	September 30, 2025	September 30, 2024	March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Gross Segment Revenue						
Pumps and Accessories	24,796.93	20,568.21	24,423.91	45,365.14	42,252.79	94,361.99
Project (Works Contract)	17,805.30	17,290.17	24,664.73	35,095.47	43,088.34	86,326.72
Total Segment Revenue	42,602.23	37,858.38	49,088.64	80,460.61	85,341.13	1,80,688.71
Segment Results						
Pumps and Accessories	6,809.49	3,991.23	6,956.17	10,800.72	10,718.98	18,648.33
Project (Works Contract)	2,649.72	2,224.70	4,846.61	4,874.42	8,273.88	16,088.53
Total	9,459.22	6,215.92	11,802.78	15,675.14	18,992.86	34,736.86
Less: Finance Costs	(1,300.89)	(1,142.09)	(870.15)	(2,442.98)	(1,624.48)	(3,893.82)
Add: Unallocable Corporate Income - net of expenditure	(1,011.36)	(1,031.89)	(1,164.84)	(2,043.25)	(1,746.70)	(4,181.22)
Profit before tax from continuing operations	7,146.96	4,041.95	9,767.79	11,188.91	15,621.68	26,661.82
Provision for Current Tax	2,577.65	1,157.82	2,797.75	3,735.47	4,384.46	6,364.56
Tax on Discontinued Operations (Prior Year)	-	-	-	-	-	7,051.52
Provision for Deferred Tax	(611.39)	307.85	(53.63)	(303.54)	(93.42)	625.65
Profit after Tax from continuing operations after tax on discontinued operations	5,180.70	2,576.28	7,023.67	7,756.98	11,330.64	12,620.09
Profit after Tax from discontinued operations	(2.12)	(2.07)	(1.98)	(4.19)	(3.88)	40.30
Profit/(Loss) for the Period	5,178.58	2,574.21	7,021.69	7,752.79	11,326.76	12,660.39
Segment Assets						
Pumps and Accessories	1,58,265.78	1,57,464.00	1,58,772.68	1,58,265.78	1,58,772.68	1,66,957.62
Project (Works Contract)	1,15,053.57	1,24,252.09	98,866.92	1,15,053.57	98,866.92	98,860.28
Total segment assets	2,73,319.35	2,81,716.09	2,57,639.60	2,73,319.35	2,57,639.60	2,65,817.90
Add: Unallocable corporate assets	40,526.93	38,972.82	25,153.16	40,526.93	25,153.16	27,428.63
Total Assets	3,13,846.28	3,20,688.91	2,82,792.76	3,13,846.28	2,82,792.76	2,93,246.53
Segment Liabilities						
Pumps and Accessories	45,653.29	53,389.81	38,550.99	45,653.29	38,550.99	58,302.85
Project (Works Contract)	35,705.60	43,485.55	37,440.87	35,705.60	37,440.87	43,927.43
Total Segment liabilities	81,358.89	96,875.35	75,991.86	81,358.89	75,991.86	1,00,230.28
Add: Unallocable corporate liabilities	51,862.31	49,524.54	37,711.40	51,862.31	37,711.40	25,564.45
Total liabilities	1,33,221.20	1,46,399.89	1,13,703.26	1,33,221.20	1,13,703.26	1,25,794.73
Geographical Segment (Revenue from Operations)						
India	14,749.40	17,648.92	31,765.56	32,398.32	55,143.41	1,11,456.25
Rest of World	27,852.83	20,209.46	17,323.08	48,062.29	30,197.72	69,232.46
Total	42,602.23	37,858.38	49,088.64	80,460.61	85,341.13	1,80,688.71

- The above Consolidated Ind AS Financial Results for the quarter and six months ended September 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 07, 2025. 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 South African Step down Subsidiary has completed the acquisition, by way of subscribing to 55% shareholding, of Paterson Candy International (SA) Pty Ltd on June 09, 2025 at a Subscription Price of Rs. 7,901.62 Lacs in terms of Subscription Agreement. 100% shareholding of MISA Srl was acquired by Gruppo Aluria S.p.A as a step down subsidiary on January 07, 2025. The Parent Company has accounted fair value of assets acquired and liabilities assumed on a provisional basis at the acquisition date available with them as per requirements of Ind-AS 103, pending determination of final fair value of assets and liabilities accounts in both step down subsidiaries.
- The above consolidated financial results include WPIL Limited ("the Company") and its 14 subsidiaries (including 12 step down subsidiaries), out of which one Step down Subsidiary along with its two Step down Subsidiaries were acquired during the Quarter ended June 30, 2025, (the Company together with subsidiaries referred to as "Group"), 2 Associates, 1 Joint Venture and 5 Joint Operations.
- The Consolidated Financial Results include Financial Results of Paterson Candy International (SA) Pty Ltd from the acquisition date i.e June 09, 2025 along with its two wholly owned subsidiaries. It also includes Financial Results of Eigenbau Pty Limited and Misa Srl which were acquired during the Quarters ended December 31, 2024 and March 31, 2025 respectively. Accordingly, the results for the Current Quarter and Period ended September 30, 2025 are not comparable with Quarter and Period ended September 30, 2024 to that extent.
- The accompanying results include the unaudited financial results / financial informations of five (5) joint operations, whose interim financial results and other financial information reflect total assets of Rs. 7,272.55 lacs as at September 30, 2025 and total revenues of Rs. NIL lacs and Rs. NIL 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 half year ended September 30, 2025 respectively, and net cash outflows of Rs. 3.14 lacs for the half year ended September 30, 2025, as considered in the unaudited consolidated financial results which have been reviewed by their respective other auditors.
- The Figures for the quarter ended September 30, 2025 and September 30, 2024 are the balancing figures between unaudited figures in respect of the six months period ended September 30, 2025 and September 30, 2024 and the unaudited published figures till June 30, 2025 and June 30, 2024 respectively, which were subject to limited review.
- Corresponding previous period figures for quarter/period ended has been reclassified wherever necessary.

For and on behalf of Board of Directors of WPIL Limited



Trat

Agarwal
P. AGARWAL
(Managing Director)
DIN: 00249468

Place: Kolkata
Date: November 07, 2025





7, CHITTARANJAN AVENUE, KOLKATA - 700 072
ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI - 110019, TELEFAX : 2623 3894

Independent Auditor's Review Report on the Quarterly and Year-to-Date 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 September 30, 2025 and year to date results for the period from 1 April, 2025 to September 30, 2025 ("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 ("the Act"), as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 specified under Section 143(10) of the Act 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





SALARPURIA & PARTNERS

Chartered Accountants

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: 2236 0560, 4014 5400
E-mail : salarpuria.jajodia@rediffmail.com
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with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. Based on our review conducted as above and based on the consideration of the review reports of other auditors of the joint operations referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 include the reviewed financial result in respect of five (5) joint operations, whose interim financial results and other financial information reflect total assets of Rs.7372.54 lakhs as at September 30,2025 and total revenues of Rs NIL and NIL, 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 September 30, 2025 and for the period ended on that date respectively, and net cash outflow of Rs.(3.14) lakhs for the six month ended September 30, 2025, 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)

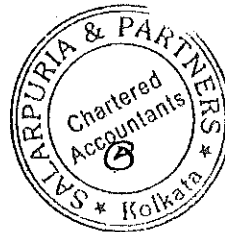
Nihar Ranjan Nayak

N. R. NAYAK

Chartered Accountant

Membership No.-57076

Partner



UDIN: 25057076BMNAX62221

Place: Kolkata

Date: 07.11.25

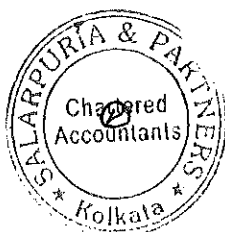
WPIL Limited
Registered Office : "Trinity Plaza", 3rd floor,
84/1A Topsia Road (South),
Kolkata - 700 046
CIN : L36900WB1952PLC020274

Statement of Standalone Unaudited Financial Results
For the Quarter and Six months ended 30 September, 2025

Rs. in lacs

Particulars	Quarter ended			Six months ended		Year ended
	30 September, 2025 (Refer Note 5)	30 June, 2025	30 September, 2024 (Refer Note 5)	30 September, 2025	30 September, 2024	31 March, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income						
Revenue from Operations	17,588.62	18,125.33	32,976.06	35,713.95	56,916.48	1,14,771.88
Other Income	989.89	871.76	804.11	1,861.65	1,643.69	3,013.48
Total Income	18,578.51	18,997.09	33,779.17	37,575.60	58,560.17	1,17,785.36
2. Expenses						
Cost of Materials and Components Consumed	3,221.67	4,457.90	4,339.93	7,679.47	7,287.60	18,147.77
Changes in inventories of Finished Goods and Work in Progress	609.00	(1,202.94)	(161.43)	(593.14)	(311.39)	(995.04)
Contract Execution Cost	5,784.02	8,445.92	18,440.31	14,209.94	32,320.31	61,329.18
Employee Benefits Expense	2,245.10	1,735.55	1,839.45	3,980.65	3,263.16	6,688.55
Other Expenses	2,233.64	1,657.20	2,173.27	4,090.74	4,016.00	9,523.70
Finance Costs	959.36	938.01	721.24	1,897.37	1,276.09	3,068.55
Depreciation and Amortisation expenses	186.76	186.89	172.69	373.65	333.81	688.31
Total Expenses	15,220.15	16,418.53	27,525.36	31,638.68	48,185.88	98,451.12
3. Profit Before Tax (1-2)	3,358.36	2,578.56	6,253.81	5,936.92	10,374.59	19,334.24
4. Tax Expenses						
- Current Tax	845.00	657.00	1,625.00	1,502.00	2,685.00	4,038.30
- Deferred Tax Expenses / (credit)	10.19	23.52	(30.16)	33.71	(53.19)	911.60
Total	855.19	680.52	1,594.84	1,535.71	2,631.81	4,949.90
5. Net Profit for the period / year (3-4)	2,503.17	1,898.03	4,658.97	4,401.21	7,742.78	14,384.34
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	2.08	2.08	2.08	4.16	4.16	(13.14)
Income tax effect relating to above	1.57	(0.51)	(0.54)	(1.05)	(1.05)	3.31
Total Other Comprehensive Income	3.65	1.57	1.54	3.11	3.11	(9.83)
7. Total Comprehensive Income	2,506.82	1,899.61	4,660.51	4,404.32	7,745.89	14,374.51
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	976.71
9. Other Equity						87,448.22
10 Basic and Diluted Earning Per Share (not annualised except for the year ended March 31, 2025)	2.56	1.94	4.77	4.61	7.93	14.73

Contd. to 2



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Notes :

1. STATEMENT OF ASSETS AND LIABILITIES

(Rs in Lacs)

Particulars	As at 30 September, 2025	As at 31 March, 2025
	(Unaudited)	(Audited)
I. ASSETS		
Non - current Assets		
a) Property, Plant & Equipment	10,452.51	10,580.65
b) Capital Work - in - progress	482.55	139.35
c) Goodwill	1,372.93	1,372.93
d) Other Intangible Assets	26.42	31.01
e) Financial Assets		
i) Investments	4,901.29	4,901.29
ii) Trade Receivables	16,559.54	14,470.04
iii) Loans	9,070.86	8,470.56
iv) Other Financial Assets	803.75	5,888.38
f) Non Current Tax Assets	1,648.39	441.91
g) Other Non Current Assets	288.86	288.87
	45,607.10	46,584.99
Current Assets		
a) Inventories	13,167.54	13,100.22
b) Contract Assets	26,441.09	23,661.32
c) Financial Assets		
i) Trade Receivables	53,726.14	67,207.07
ii) Cash and Cash equivalents	1,553.50	366.67
iii) Bank balances other than (ii) above	17,819.95	8,207.58
iv) Other Financial Assets	1,449.47	486.01
d) Other Current Assets	2,930.63	2,778.81
	1,17,088.32	1,15,807.68
Total Assets	1,62,695.42	1,62,392.67
II. EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	976.71	976.71
b) Other Equity	89,900.17	87,448.22
Total Equity	90,876.88	88,424.93
Liabilities		
i) Non - Current Liabilities		
a) Financial Liabilities		
i) Borrowings	336.91	515.10
ia) Lease Liability	665.96	784.15
b) Provisions	731.86	658.47
c) Deferred Tax Liabilities (Net)	954.77	921.05
d) Other non current liabilities	-	-
	2,689.50	2,878.78
ii) Current Liabilities		
a) Contract Liabilities	6,550.22	10,448.65
b) Financial Liabilities		
i) Borrowings	43,921.75	28,893.15
ia) Lease Liability	228.45	219.69
ii) Trade Payables		
a) Total outstanding dues of micro enterprises and small enterprises	3,720.33	2,475.13
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	10,186.40	25,887.94
iii) Other Financial Liabilities	1,065.79	838.72
c) Other Current Liabilities	185.04	565.70
d) Provisions	788.45	779.35
e) Current Tax liabilities (net)	2,482.61	980.61
	69,129.04	71,088.96
Total Liabilities	71,818.54	73,967.74
Total Equity and Liabilities	1,62,695.42	1,62,392.67

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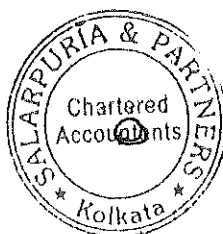
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2. CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2025

(Rs in Lacs)

2. CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2025			
Particulars	For the period ended 30 September, 2025	For the period ended 30 September, 2024	
	(Unaudited)	(Unaudited)	
A. Cash Flow from Operating Activities			
Profit Before Tax	5,941.08	10,374.59	
Adjustment to reconcile profit before tax to net cash flows :			
Depreciation and Amortisation expenses	373.65	333.81	
(Profit) / Loss on Sale / Discard / Adjustments of Property, Plant & Equipment (net)	-	(3.68)	
Finance costs	1,897.38	1,276.10	
Bad debts / advances written off (net of reversals)	6.85	0.27	
Allowances for doubtful debts / advances	14.33	-	
Provision for Future Losses	(10.97)	1.32	
(Gain) / Loss on foreign exchange fluctuation (net)	(741.10)	(249.69)	
Provisions / liabilities no longer required written back	(26.95)	(203.17)	
Corporate Gurrantee charges	(5.77)	(8.66)	
Interest income on loans and deposits	(974.77)	(1,073.62)	
	532.65	72.68	
Operating Profit before working capital changes	6,473.73	10,447.27	
Increase / (decrease) in Trade Payable and Other Liabilities	(18,490.45)	(11,656.21)	
Increase/ (decrease) in Provisions	93.47	86.18	
(Increase) / decrease in Inventories	(67.32)	1,368.29	
(Increase) / decrease in Trade Receivables and Other assets	8,596.96	(15,688.30)	
	(9,867.34)	(25,890.04)	
Cash Generated from operations	(3,393.61)	(15,442.77)	
Taxes paid (net)	(1,206.48)	(1,575.08)	
Net Cash Flow from Operating Activities	(4,600.09)	(17,017.85)	
B. Cash Flow from Investing Activities			
Purchase of Property, Plant and Equipment and Intangibles (including capital work in progress)	(584.12)	(625.19)	
Proceeds from Sale of Property, Plant and Equipment	-	8.57	
Interest received	(0.42)	264.42	
Movement in deposits with banks (net)	(4,531.57)	10,026.64	
Proceeds from maturity of term deposits with banks	1.00	-	
Net Cash used in Investing Activities	(5,115.11)	9,674.44	
C. Cash Flow from Financing Activities			
Proceeds from long term borrowings	(1,500.00)	10,000.00	
Repayment of long term Borrowings	(177.48)	(206.46)	
Movement in Short term borrowings (net)	16,527.87	8,784.96	
Payment of lease liability	(150.00)	(135.00)	
Interest paid	(1,844.94)	(1,224.16)	
Dividend paid	(1,953.42)	(1,953.42)	
Net Cash used (in) / from Financing Activities	10,902.03	15,265.92	
Net increase / (decrease) in cash and cash equivalents (A+B+C)	1,186.83	7,922.51	
Cash & Cash Equivalents at the beginning of the year	366.67	1,685.94	
Cash & Cash Equivalents at the end of the year	1,553.50	9,608.45	

Contd. to 4



Contd. from 3

Notes :

3. The above Standalone financial results for the quarter and half year ended 30 September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 7 November, 2025.

The limited review of these results as required under Regulation 33 of the SEBI (Listing obligations and Disclosure requirements) Regulations 2015, has been completed by the Statutory Auditors of the company.

4. The company publishes this unaudited standalone financial results along with the unaudited consolidated financial results, hence in accordance with Ind AS 108 "Operating Segments", the company has disclosed the Segment Reporting and information in its unaudited consolidated financial results.
5. The figures of current quarter are the balancing figures between the unaudited figures in respect of six months period upto 30 September, 2025 and the unaudited published figures in respect of three months period upto 30 June, 2025 which were subjected to limited review.
6. The accompanying results include the unaudited financial results / financial informations of five (5) joint operations, whose interim financial results and other financial information reflect total assets of Rs.7272.65 lacs as at 30 September, 2025 and total revenues of Rs. NIL lacs and Rs. NIL 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 half year ended 30 September, 2025 respectively, and net cash outflow of Rs.3.14 lacs for the half year ended 30 September 2025, as considered in the unaudited standalone financial results which have been reviewed by their respective other auditors.
7. There were no exceptional items during the period ended 30 September, 2025.
8. Figures for the previous period / year have been re-classified wherever necessary,

For and on behalf of Board of Directors of WPIL Limited

Place : Kolkata
Date : 7 November, 2025



Prat *P. Agarwal*
P. AGARWAL
(Managing Director)
DIN 00249468

