

**WPIL Limited**

REGD. OFF. : "TRINITY PLAZA"
84/1A, TOPSIA ROAD (SOUTH), KOLKATA - 700 046
TEL. : (91 33) 4052 6000, FAX : (91 33) 4052 6095
WEB : <https://www.wpil.co.in>
CIN No. L36900WB1952PLC020274

February 02, 2026

**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:

Following are the outcome of Board Meeting held on Monday, February 02, 2026.

Outcome of the Board Meeting- 1) Un-Audited Financial Results (both Standalone and Consolidated) for the Quarter ended 31.12.2025; 2) Re-appointment of Whole-time-Director designated as Executive Director (Operations) of the Company. 3) Re-appointment of Independent Director 4) Shifting of Registered office of the Company within local limit of same city.

- 1) Pursuant to Regulation 33(3)(c)(i) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Unaudited Financial Results of the Company (both standalone and consolidated) for the quarter 31st December, 2025 which was considered and approved by the Board of Directors at its meeting held on 2nd February, 2026 and reviewed by Audit Committee at its meeting held on the same day prior to Board Meeting along with Limited Review Report thereon issued by the Statutory Auditors of the Company for your perusal and records.
- 2) Mr. B.P.Khare has been re-appointed as Whole-time-Director designated as Executive Director (Operations) for a period of three years with effect from 01-03-2026 to 28-02-2029 at a remuneration recommended by Nomination and Remuneration committee and subject to the approval of Members to be obtained within stipulated time.
- 3) Mrs. Samarpita Bose has been re-appointed as Independent Director for second consecutive terms of further five years from 12-03-2026 to 11-03-2031 as recommended by Nomination and Remuneration committee and subject to the approval of Members to be obtained within stipulated time.



WORKS : PANIHATI : 22, FERRY FUND ROAD (PANIHATI), KOLKATA - 700 114, TEL. : (033) 2583 3459
GANIPUR : BIREN ROY ROAD (WEST), GANIPUR, 24 PGS (S), KOLKATA - 700 141, PH. : 8100391197, (033) 24880976
GHAZIABAD : A-5, SECTOR - XXII, MEERUT ROAD, GHAZIABAD - 201 003, UTTAR PRADESH,
TEL. : (0120) 3015 784 / 703 / 711, FAX : (0120) 3015 740



- 4) The situation of Registered office of the Company stands changed from Trinity Plaza, (3rd Floor) 84/1A, Topsia Road, (South), Kolkata-700046 to Godrej Genesis Building, Unit No. 1404, 14th Floor, Plot, XI-9,10,13 &14, Block EP&GP, Sector V, Salt Lake City, Bidhan Nagar, Kolkata 700091, West Bengal with immediate effect.
- 5) Brief resume of the appointees are attached. The Board Meeting Commenced at 11-30 hrs and concluded on at 13-10 hrs.

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

Enclo. As stated above

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Brief resume of Directors seeking appointment/re-appointment pursuant to Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended time-to-time and Secretarial standard-2 on General Meeting issued by The Institute of Company Secretaries of India.

Name of the Director	Mr. Brahma Prakash Khare	Mrs Samarpita Bose
Director Identification Number (DIN)	02288814	09101808
Date of Birth	10.07.1951	25.09.1965
Date of First Appointment	01.03.2023	12.03.2021
Qualifications	ME (Mechanical)	MA (in English) and B,Ed
Number of Shares Held	NIL	NIL
Nature of Expertise	Having rich experience of 48 years in Pump Industries in the area of design, quality, assurance, Manufacturing and all related fields of operations. Mr. Khare has been working as Head of strategic business unit of the Company at Ghaziabad more than 15 years.	Having exposure to Administration and diverse area of Corporate Management.
Relation between Directors inter-se	NIL	NIL
Other Directorships	Clyde Pumps (I) Pvt. Ltd.	Nil

WPIL LimitedU. Chakravarty

U. Chakravarty
General Manager (Finance) &
Company Secretary

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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 December 31, 2025 and for the period from April 1, 2025 to December 31, 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.





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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.

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 revenues of Rs 119.72 lakhs and Rs. 119.72 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 December 31, 2025 and for the period from April 1, 2025 to December 31, 2025 respectively, 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 revenues of Rs 37,249.75 lakhs and Rs. 83,226.36 lakhs, total net profit/(loss) after tax of Rs 3,874.23 lakhs and Rs. 6,744.41 lakhs and total comprehensive income of Rs 4873.24 lakhs and Rs 18218.37 lakhs, for the quarter ended December 31, 2025, and for the period from April 1, 2025 to December 31, 2025 respectively, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net





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profit/(loss) after tax of Rs.101.82 lakhs and Rs 314.59 lakhs for the quarter ended December 31,2025 and for the period from April 1, 2025 to December 31,2025 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 384.52 lakhs and Rs 573.35 lakhs and Total comprehensive income of Rs. 384.52lakhs and Rs. 573.35 lakhs for the quarter ended December 31, 2025, and for the period from April 1, 2025 to December 31,2025 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 revenues of Rs. 18.69 lakhs and Rs. 425.32 Lakhs, total net profit after tax of Rs. (75.59) Lakhs and Rs. 2.26 Lakhs and total comprehensive income of Rs (29.39) lakhs and Rs 116.17 lakhs for the quarter ended December 31, 2025, and for the period from April 1, 2025 to December 31, 2025 respectively, 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.





SALARPURIA & PARTNERS

Chartered Accountants

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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)

UDIN: 26057076NXYKWW1293

Nihar Ranjan Nayak

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

Place: Kolkata

Date: 02.02.2026



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 (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



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 Nine months ended 31st December, 2025

Sl.	Particulars	Quarter ended			Nine Months ended		Rs. in Lacs
		December 31, 2025 (Refer Note 9)	September 30, 2025	December 31, 2024 (Refer Note 9)	December 31, 2025	December 31, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Income						
	a) Revenue from Operations	53,871.75	42,602.23	38,160.22	1,34,332.36	1,23,501.35	1,80,688.71
	b) Other Income	1,336.50	1,311.51	1,110.46	3,535.87	3,156.09	3,730.85
	Total Income	55,208.25	43,913.74	39,270.68	1,37,868.23	1,26,657.44	1,84,419.56
2.	Expenses						
	a) Cost of Materials and components consumed	11,562.91	8,404.15	10,840.01	31,904.00	28,559.59	44,157.83
	b) Changes in inventories of Finished Goods and Work in Progress	1,190.64	980.65	(952.64)	(178.82)	(2,304.63)	(478.90)
	c) Contract Execution Cost	14,288.27	11,196.77	12,319.84	36,301.10	44,640.15	63,220.87
	d) Employee Benefits Expense	7,965.19	7,388.77	5,920.99	21,683.95	17,004.41	22,933.30
	e) Other Expenses	7,601.22	6,596.34	5,221.26	20,403.01	14,330.78	21,593.97
	f) Finance Costs	1,134.76	1,300.89	1,116.34	3,577.74	2,740.82	3,893.82
	g) Depreciation and amortisation expenses	1,024.82	990.92	833.51	2,949.50	2,400.76	3,344.73
	Total Expenses	44,767.81	36,858.49	35,299.31	1,16,640.48	1,07,371.88	1,58,665.62
3.	Profit before Tax and share of profit/(loss) of associates and a joint venture (1-2)	10,440.44	7,055.25	3,971.37	21,227.75	19,285.56	25,753.94
4.	Share of profit/(loss) of associates and a joint venture	486.34	91.71	591.98	887.94	899.47	907.88
5.	Profit before Tax (3+4)	10,926.78	7,146.96	4,563.35	22,115.69	20,185.03	26,661.82
6.	Tax Expenses						
	- Current tax	2,179.30	2,577.65	(231.11)	5,914.77	4,153.35	6,364.56
	- Tax on Discontinued Operations (Prior Year)	-	-	-	-	-	7,051.52
	- Deferred tax expense / (credit)	1,189.01	(611.39)	1,087.11	885.47	993.69	625.65
	Total	3,368.31	1,966.26	856.00	6,800.24	5,147.04	14,041.73
7.	Profit after Tax from continuing operations (5 - 6)	7,558.47	5,180.70	3,707.35	15,315.45	15,037.99	12,620.09
8.	Net Profit/(Loss) after tax from discontinued operation	(2.14)	(2.12)	(1.93)	(6.33)	(5.81)	40.30
9.	Net Profit after tax from continuing operations & discontinued operation (7+8)	7,556.33	5,178.58	3,705.42	15,309.12	15,032.18	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	75.99	2.08	2.08	80.15	6.24	(8.33)
	Income tax effect relating to above	(19.12)	(0.54)	(0.52)	(20.17)	(1.57)	2.15
	Items to be reclassified to profit or loss in subsequent periods:						
	Exchange differences on translation of foreign operations	1,593.30	2,993.09	(5,589.52)	11,587.88	(1,509.44)	2,013.58
	Total Other Comprehensive Income/(Loss) (net of tax)	1,650.17	2,994.63	(5,587.96)	11,647.86	(1,504.77)	2,007.40
11.	Total Comprehensive Income (9+10)	9,206.50	8,173.21	(1,882.54)	26,956.98	13,527.41	14,667.79
12.	Profit attributable:						
	Equityholders of the Parent	7,556.33	5,178.58	3,705.42	15,309.12	15,032.18	12,660.39
	Non-Controlling interests	5,433.32	4,100.34	3,134.46	11,772.40	13,026.82	13,202.26
		2,123.01	1,078.24	570.96	3,536.72	2,005.36	(541.87)
	Other Comprehensive Income attributable:						
	Equityholders of the Parent	1,650.17	2,994.63	(5,587.96)	11,647.86	(1,504.77)	2,007.40
	Non-Controlling interests	974.04	1,817.96	(3,428.12)	7,089.37	(932.55)	1,203.87
		676.13	1,176.67	(2,159.84)	4,558.49	(572.22)	803.53
	Total Comprehensive Income attributable:						
	Equityholders of the Parent	9,206.50	8,173.21	(1,882.54)	26,956.98	13,527.41	14,667.79
	Non-Controlling interests	6,407.36	5,918.30	(293.66)	18,861.77	12,094.27	14,406.13
		2,799.14	2,254.91	(1,588.88)	8,095.21	1,433.14	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.)	5.57	4.20	3.21	12.06	13.34	17.93
	Basic and Diluted Earning Per Share from continuing operations after tax on discontinued operations of Prior Year (Rs.)	5.57	4.20	3.21	12.06	13.34	13.49
	Basic and Diluted Earning Per Share from discontinued operation (Rs.)	(0.01)	(0.00)	(0.00)	(0.01)	(0.00)	0.03
	Basic and Diluted Earning Per Share from continuing operations and discontinued operation (Rs.)	5.56	4.20	3.21	12.05	13.34	13.52
	(not annualized except for year ended 31st March, 2025)						



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			Nine Months ended		Rs. in Lacs
	December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	Year ended March 31, 2025
	(Refer Note 9)		(Refer Note 9)			
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Gross Segment Revenue						
Pumps and Accessories	29,760.97	24,796.93	22,211.48	75,126.11	64,464.27	94,361.99
Project (Works Contract)	24,110.78	17,805.30	15,948.74	59,206.25	59,037.08	86,326.72
Total Segment Revenue	53,871.75	42,602.23	38,160.22	1,34,332.36	1,23,501.35	1,80,688.71
Segment Results						
Pumps and Accessories	9,570.44	6,809.49	4,385.36	20,371.16	15,104.34	18,648.33
Project (Works Contract)	4,141.24	2,649.72	2,382.17	9,015.66	10,656.05	16,088.53
Total	13,711.68	9,459.22	6,767.53	29,386.82	25,760.39	34,736.86
Less: Finance Costs	(1,134.76)	(1,300.89)	(1,116.34)	(3,577.74)	(2,740.82)	(3,893.82)
Add: Unallocable Corporate Income - net of expenditure	(1,650.13)	(1,011.36)	(1,087.84)	(3,693.38)	(2,834.54)	(4,181.22)
Profit before tax from continuing operations	10,926.78	7,146.96	4,563.35	22,115.69	20,185.03	26,661.82
Provision for Current Tax	2,179.30	2,577.65	(231.11)	5,914.77	4,153.35	6,364.56
Tax on Discontinued Operations (Prior Year)	-	-	-	-	-	7,051.52
Provision for Deferred Tax	1,189.01	(611.39)	1,087.11	885.47	993.69	625.65
Profit after Tax from continuing operations after tax on discontinued operations of	7,558.47	5,180.70	3,707.35	15,315.45	15,037.99	12,620.09
Profit after Tax from discontinued operations	(2.14)	(2.12)	(1.93)	(6.33)	(5.81)	40.30
Profit/(Loss) for the Period	7,556.33	5,178.58	3,705.42	15,309.12	15,032.18	12,660.39
Segment Assets						
Pumps and Accessories	1,54,899.96	1,58,265.78	1,55,523.62	1,54,899.96	1,55,523.62	1,66,957.62
Project (Works Contract)	1,26,810.10	1,15,053.57	94,593.23	1,26,810.10	94,593.23	98,860.28
Total segment assets	2,81,710.06	2,73,319.35	2,50,116.85	2,81,710.06	2,50,116.85	2,65,817.90
Add: Unallocable corporate assets	38,973.96	40,526.93	21,249.91	38,973.96	21,249.91	27,428.63
Total Assets	3,20,684.02	3,13,846.28	2,71,366.76	3,20,684.02	2,71,366.76	2,93,246.53
Segment Liabilities						
Pumps and Accessories	41,699.87	45,653.29	38,121.62	41,699.87	38,121.62	56,302.85
Project (Works Contract)	41,449.07	35,705.60	26,304.83	41,449.07	26,304.83	43,927.43
Total Segment liabilities	83,148.94	81,358.89	64,426.45	83,148.94	64,426.45	1,00,230.28
Add: Unallocable corporate liabilities	47,662.36	51,862.31	38,937.93	47,662.36	38,937.93	25,564.45
Total liabilities	1,30,811.30	1,33,221.20	1,03,364.38	1,30,811.30	1,03,364.38	1,25,794.73
Geographical Segment (Revenue from Operations)						
India	16,484.19	14,749.40	21,424.43	48,882.51	76,567.84	1,11,456.25
Rest of World	37,387.56	27,852.83	16,735.79	85,449.85	46,933.51	69,232.46
Total	53,871.75	42,602.23	38,160.22	1,34,332.36	1,23,501.35	1,80,688.71

- The above Consolidated Ind AS Financial Results for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 02, 2026. 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 Aturia 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 Misa Srl which was acquired during the Quarter ended March 31, 2025. Accordingly, the results for the Current Quarter and Period ended December 31, 2025 are not comparable with Quarter and Period ended December 31, 2024 to that extent.
- In order to augment its further requirements of funds in future, the Board of Directors of the Parent Company in its Meeting dated November 07, 2025, decided to increase its existing Authorised Share Capital from Rs. 1,050.00 Lacs, consisting of 10,36,00,000 Equity Shares of Re. 1 each and 14,000, 11% Redeemable Cumulative Preference Shares of Rs. 100 each (said Preference Shares converted into 14,00,000 Equity Shares of Re. 1 each), to Rs. 1,200.00 Lacs consisting of 12,00,00,000 Equity Shares of Re. 1 each which has been duly approved by the Shareholders of the Parent Company through Postal Ballot.
- The Government of India has notified the Code of Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 ("Labour Codes") with effect from November 21, 2025 which consolidates 29 existing Labour Laws. The Labour Codes, amongst other things, introduce changes, including a uniform definition of wages. Final Rules are yet to be notified. In accordance with the guidance issued by The Institute of Chartered Accountants of India and based on actuarial valuation, the Parent Company has assessed and accounted for these changes under "Employee Benefit Expenses" in the Financial Results for the three months and nine months period ended December 31, 2025 amounting to Rs. 424.07 Lacs towards additional Gratuity & Leave Encashment as Past Service Cost. This impact is due to the revised definition of wages under Labour Codes. The Parent Company continues to monitor the developments relating to the implementation of the Labour Codes and will review the estimates as further clarifications and Rules are notified.
- The above financial results include the figures of unaudited financial results/ financial information of five (5) joint operations, whose financial results and other financial information include total revenues of Rs. 119.72 lacs and Rs. 119.72 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 nine months ended December 31, 2025 respectively, as considered in the unaudited consolidated financial results, reviewed by their respective other auditors.
- The Figures for the quarter ended December 31, 2025 and December 31, 2024 are the balancing figures between unaudited figures in respect of the nine months period ended December 31, 2025 and December 31, 2024 and the unaudited published figures till September 30, 2025 and September 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

Place: Kolkata
Date: February 02, 2026



Rat

Agarwal

P. AGARWAL
(Managing Director)
DIN: 00249468



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 (hereinafter referred to as "the Company") which includes five (5) Joint Operations for the quarter ended December 31, 2025 and year to date results for the period from 1 April,2025 to December 31,2025 ("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





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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 revenues of Rs 119.72 lakhs and 119.72 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 nine months ended December 31, 2025, respectively, as considered in standalone financial results which have been reviewed by their respective other auditors. The reports of such other auditors on interim financial results/financial information of these joint operations have been furnished to us, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the reports of such other auditors.

Our conclusion is not modified in respect of matter stated in Paragraph 5 above.

For Salarpuria & Partners

Chartered Accountants

(Firm ICAI Regn. No.302113E)

UDIN: 26057076DSQNWQ6872

Nihar Ranjan Nayak

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

Place: Kolkata

Date: 02.02.2026



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 Nine months ended 31 December, 2025

Particulars	Quarter ended			Nine months ended		Rs. in lacs
	31 December, 2025 (Refer Note 5)	30 September, 2025	31 December, 2024 (Refer Note 5)	31 December, 2025	31 December, 2024	Year ended 31 March, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income						
Revenue from Operations	20,439.47	17,588.62	21,753.12	56,153.42	78,669.60	1,14,771.88
Other Income	674.80	989.89	598.79	2,536.45	2,242.48	3,013.48
Total Income	21,114.27	18,578.51	22,351.91	58,689.87	80,912.08	1,17,785.36
2. Expenses						
Cost of Materials and Components Consumed	3,895.22	3,221.57	5,079.63	11,574.69	12,367.23	18,147.77
Changes in inventories of Finished Goods and Work in Progress	644.28	609.80	(902.15)	51.14	(1,213.54)	(995.04)
Contract Execution Cost	6,421.49	5,764.02	10,305.04	20,631.43	42,625.35	61,329.18
Employee Benefits Expense	2,282.34	2,245.10	1,781.92	6,262.99	5,045.08	6,688.65
Other Expenses	2,328.00	2,233.54	2,200.81	6,418.74	6,216.81	9,523.70
Finance Costs	971.88	959.36	941.38	2,869.25	2,217.47	3,068.55
Depreciation and Amortisation expenses	189.32	186.76	173.80	562.97	507.61	688.31
Total Expenses	16,732.52	15,220.15	19,580.43	48,371.21	67,766.01	98,451.12
3. Profit Before Tax (1-2)	4,381.74	3,358.36	2,771.48	10,318.66	13,146.07	19,334.24
4. Tax Expenses						
- Current Tax (net)	247.36	845.00	(306.70)	1,749.36	2,378.30	4,038.30
- Deferred Tax Expenses / (credit)	861.07	10.19	1,044.51	894.78	991.32	911.60
Total	1,108.43	855.19	737.81	2,644.14	3,369.62	4,949.90
5. Net Profit for the period / year (3-4)	3,273.31	2,503.16	2,033.67	7,674.52	9,776.45	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	75.99	2.08	2.08	80.15	6.24	(13.14)
Income tax effect relating to above	(19.12)	1.57	(0.52)	(20.17)	(1.57)	3.31
Total Other Comprehensive Income	56.87	3.65	1.56	59.98	4.67	(9.83)
7. Total Comprehensive Income	3,330.18	2,506.82	2,035.23	7,734.50	9,781.12	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)	3.35	2.56	2.08	7.86	10.01	14.73

Contd. to 2



Notes :

1. The above Standalone financial results for the quarter and nine months period ended 31 December, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 2 February, 2026.

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.

2. In order to augment its further requirements of fund in future, the Board of Directors in its meeting dt 7 November, 2025, 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, which has been duly approved by the shareholders of the Company through postal ballot.

3. The Government of India has notified the Code of Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 ("Labour Codes") with effect from 21 November, 2025 which consolidates 29 existing labour laws. The labour Codes, amongst other things introduce changes including a uniform definition of wages. Final Rules are yet to be notified

In accordance with the guidance issued by the Institute of Chartered Accountants of India and based on actuarial valuation, the Company has assessed and accounted for these changes under "Employee benefit expenses" in the financial results for the three months and nine months period ended 31 December, 2025 amounting to Rs 424.07 lacs towards additional gratuity and leave encashment as past service cost. This impact is due to revised definition of wages under Labour Codes.

The Company continues to monitor the developemens relating to the Implimentation of the labour codes and will review the estimates as further clarifications and Rules are notified.

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 nine months period upto 31 December, 2025 and the unaudited published figures in respect of six months period upto 30 September, 2025 which were subjected to limited review.
6. The above financial results include the figures of unaudited financial results / financial informations of five (5) joint operations, whose financial results and other financial information include total revenue of Rs. 119.72 lacs and Rs. 119.72 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 nine months period ended 31 December, 2025 respectively, as considered in the standalone unaudited financial results reviewed by their respective other auditors.
7. Figures for the previous period / year have been re-classified wherever necessary,

For and on behalf of Board of Directors of WPIL Limited



Prat

P. Agarwal

P. AGARWAL
(Managing Director)
DIN 00249468

Place : Kolkata

Date : 2 February, 2026

