



WPIL Limited

CIN No. L36900WB1952PLC020274

Godrej Genesis Building, 1404, 14th Floor, Salt Lake
Sector-V, Kolkata - 700 091, West Bengal, India

Tel : +91 33 4052 6000

<https://www.wpil.co.in>

October 31, 2026

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

Scrip Code :- 505872

Dear Sir,

Pursuant to Regulation 33(3)(c)(i) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Unaudited Financial Results of the Company (both standalone and consolidated) for the quarter and half-year ended 30th September, 2026 which was considered and approved by the Board of Directors at its meeting held on October 31, 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. The Board Meeting Commenced at 11-30 hrs and concluded on 12-51 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

Encl. As stated above





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,
Godrej Genesis Building
Unit No. 1404, 14th Floor
Salt Lake City, Sector V
Kolkata - 700 091**

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, 2026 and for the period from April 1, 2026 to September 30, 2026 ("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.

4. The Statement includes the interim financial results of the entities listed in **Attachment A**.



7, CHITTARANJAN AVENUE, KOLKATA - 700 072

ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI - 110019, TELEFAX : 2623 3894

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 7,130.77 lakhs as at September 30, 2026 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, 2026, and for the period ended on that date respectively and net cash inflow of Rs. 0.32 Lakhs for the period from April 1, 2026 to September 30, 2026, 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 one (1) direct subsidiary, four (4) subsidiaries of Aturia International Pte Limited (AIPL), one (1) subsidiary of Sterling Pumps Pty Limited (SPL), one (1) subsidiary of Gruppo Aturia S.p.A, three (3) subsidiaries of WPIL SA Holdings Pty Limited (SAHPL), two (2) subsidiaries of Paterson Candy International (SA) Pty Ltd (PCI) and one (1) subsidiary of APE Pumps Pty Ltd included in the consolidated unaudited financial results, whose interim financial information/ financial results reflect assets of Rs.1,77,476.82 Lakhs as at September 30, 2026, and total revenues of Rs 24,568.79 lakhs and Rs. 64,055.79 lakhs, total net profit/(loss) after tax of Rs. 2,135.55 lakhs and Rs. 6,678.89 lakhs, total comprehensive income of Rs. 3,070.61 lakhs and Rs. 8,526.16 lakhs, for the quarter ended September 30, 2026, and for the period from April 1, 2026 to September 30, 2026 respectively and net cash inflow of Rs. 9,107.24 lakhs for the period from April 1, 2026 to September 30, 2026, 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. 149.73 lakhs and Rs. 386.78 lakhs, Total comprehensive income of Rs 149.73 lakhs and Rs. 386.78 lakhs for the quarter ended September 30, 2026 and for the period from April 1, 2026 to September 30, 2026 respectively as considered in the consolidated unaudited financial results in respect of one (1) Associate, and one (1) Joint



7, CHITTARANJAN AVENUE, KOLKATA - 700 072

ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI - 110019, TELEFAX : 2623 3894

Venture of the Direct Subsidiary having net profit/(loss) after tax of Rs. 130.54 lakhs and Rs. 676.66 lakhs , Total comprehensive income of Rs 130.54 lakhs and Rs. 676.66 lakhs for the quarter ended September 30,2026 and for the period from April 1, 2026 to September 30,2026 respectively 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 consolidated unaudited financial results also include the interim financial information/financial results of one (1) subsidiary of WPIL SA Holdings Pty Limited(SAHPL) as certified by the Board of Directors , which have not been reviewed by their auditors whose interim financial information/financial results reflect total assets of Rs 615.75 lakhs as at September 30,2026 and total revenues of Rs 232.07 lakhs and Rs. 239.14 Lakhs, total net profit after tax of Rs. 81.77 lakhs and Rs. 36.54 lakhs and total comprehensive income of Rs 81.77 lakhs and Rs 36.54 lakhs for the quarter ended September 30, 2026, and for the period from April 1,2026 to September 30, 2026 respectively and net cash inflow of Rs. 115.79 Lakhs for the period from April 1,2026 to September 30, 2026 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

MSME UAM No. : WB10D0026692
Tel. Address : "Checkchart(C)"
Cal. Office : 2237 5400/5401
: 2236 0560, 4014 5400
E-mail : salarpuria.jajodia@rediffmail.com
office@salarpuriajajodia.com

7, CHITTARANJAN AVENUE, KOLKATA - 700 072

ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI - 110019, TELEFAX : 2623 3894

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


Chartered Accountant
Membership No.-57076
Partner



UDIN: 2605 7076 ATP QDM3865

Place: Kolkata

Date: 31.10.2026

Attachment A

Sr. No.	Name of Entities
	Parent
1	WPIL Limited
	Subsidiaries
1	Aturia International Pte Limited (AIPL) (Direct Subsidiary)
	Step-Down Subsidiaries
1	Sterling Pumps Pty Limited (SPA)(Subsidiary of AIPL)
2	U.C.P. Australia Pty Limited (Subsidiary of SPL)
3	Mathers Foundry Limited (Subsidiary of AIPL)
4	WPIL SA Holdings Pty Limited (SAHPL) (Subsidiary of AIPL)
5	APE Pumps Pty Limited (APPL) (Subsidiary of SAHPL)
6	Eigenbau Proprietary Limited (Subsidiary of APPL)
7	Mather & Platt (SA) Pty Limited (Subsidiary of SAHPL)
8	PSV Zambia Limited (Subsidiary of SAHPL)
9	Gruppo Aturia S.p.A (GA) (Subsidiary of AIPL)
10	Misa Italy (Subsidiary of GA)
11	Paterson Candy International (SA) Pty Ltd (Subsidiary of SAHPL)
12	Riccla 1715 Pty Limited(Subsidiary of PCI)
13	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

*Divested during the quarter.



WPIL Limited
CIN : L36900WB1952PLC020274
Registered Office: Godrej Genesis, 14th Floor
Block EP & GP, Sector V, Salt Lake, Kolkata - 700091
Statement of Unaudited Consolidated Financial Results
For the Quarter and Six months ended 30th September, 2026

Sl.	Particulars	Quarter ended			Six months ended		Rs. in Lacs
		September 30, 2026 (Refer Note 7)	June 30, 2026	September 30, 2025 (Refer Note 7)	September 30, 2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Income						
a)	Revenue from Operations	35,434.01	50,053.51	42,602.23	85,487.52	80,460.61	1,85,456.84
b)	Other Income	1,066.03	1,190.91	1,311.51	2,256.94	2,199.37	4,983.48
	Total Income	36,500.04	51,244.42	43,913.74	87,744.46	82,659.98	1,90,440.32
2.	Expenses						
a)	Cost of Materials and components consumed	9,439.96	13,173.20	8,404.15	22,613.16	20,341.09	43,447.51
b)	Changes in inventories of Finished Goods and Work in Progress	(872.78)	(2,240.13)	980.65	(3,112.91)	(1,369.46)	2,936.91
c)	Contract Execution Cost	7,721.87	17,600.54	11,196.77	25,322.41	22,012.83	48,569.57
d)	Employee Benefits Expense	7,355.54	7,860.21	7,388.77	15,215.75	13,718.76	29,475.00
e)	Other Expenses	7,067.44	6,129.76	6,596.34	13,197.20	12,801.79	29,192.90
f)	Finance Costs	965.66	851.91	1,300.89	1,817.57	2,442.98	4,772.45
g)	Depreciation and amortisation expenses	1,067.23	1,063.91	990.92	2,131.14	1,924.68	4,084.14
	Total Expenses	32,744.92	44,439.40	36,858.49	77,184.32	71,872.67	1,62,478.48
3.	Profit before Tax and share of profit/(loss) of associates and a joint venture (1-2)	3,755.12	6,805.02	7,055.25	10,560.14	10,787.31	27,961.84
4.	Share of profit/(loss) of associates and a joint venture	362.02	1,124.62	91.71	1,486.64	401.60	839.56
5.	Profit before Tax (3+4)	4,117.14	7,929.64	7,146.96	12,046.78	11,188.91	28,801.40
6.	Tax Expenses						
	- Current tax	689.81	2,083.30	2,577.65	2,773.11	3,735.47	8,131.21
	- Deferred tax expense / (credit)	64.02	(56.93)	(611.39)	7.09	(303.54)	699.71
	Total	753.83	2,026.37	1,966.26	2,780.20	3,431.93	8,830.92
7.	Profit after Tax from continuing operations (5 - 6)	3,363.31	5,903.27	5,180.70	9,266.58	7,756.98	19,970.48
8.	Net Profit/(Loss) after tax from discontinued operation	(2.31)	(2.29)	(2.12)	(4.60)	(4.19)	(8.56)
9.	Net Profit after tax from continuing operations & discontinued operation (7+8)	3,361.00	5,900.98	5,178.58	9,261.98	7,752.79	19,961.92
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	62.77	2.08	2.08	64.85	4.16	124.94
	Income tax effect relating to above	(15.80)	(0.52)	(0.54)	(16.32)	(1.05)	(31.50)
	Items to be reclassified to profit or loss in subsequent periods:						
	Exchange differences on translation of foreign operations	935.05	912.21	2,993.09	1,847.26	9,994.58	13,916.20
	Total Other Comprehensive Income/(Loss) (net of tax)	982.02	913.77	2,994.63	1,895.79	9,997.69	14,009.64
11.	Total Comprehensive Income (9+10)	4,343.02	6,814.75	8,173.21	11,157.77	17,750.48	33,971.56
12.	Profit attributable:	3,361.00	5,900.98	5,178.58	9,261.98	7,752.79	19,961.92
	Equityholders of the Parent	2,216.90	3,388.86	4,100.34	5,605.76	6,339.08	15,811.37
	Non-Controlling Interests	1,144.10	2,512.12	1,078.24	3,656.22	1,413.71	4,150.55
	Other Comprehensive Income attributable:	982.02	913.77	2,994.63	1,895.79	9,997.69	14,009.64
	Equityholders of the Parent	554.39	395.52	1,817.96	6,115.33	6,115.33	8,535.15
	Non-Controlling Interests	427.63	518.25	1,176.67	945.88	3,882.36	5,474.49
	Total Comprehensive Income attributable:	4,343.02	6,814.75	8,173.21	11,157.77	17,750.48	33,971.56
	Equityholders of the Parent	2,771.29	3,784.38	5,918.30	6,555.67	12,454.41	24,346.52
	Non-Controlling Interests	1,571.73	3,030.37	2,254.91	4,602.10	5,296.07	9,625.04
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						1,58,060.52
15.	Basic and Diluted Earning Per Share from continuing operations (Rs.)	2.27	3.47	4.20	5.74	6.49	16.19
	Basic and Diluted Earning Per Share from discontinued operation (Rs.)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.01)
	Basic and Diluted Earning Per Share from continuing operations and discontinued operation (Rs.)	2.27	3.47	4.20	5.74	6.49	16.19
	(not annualized except for year ended 31st March, 2026)						



STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026 (CONSOLIDATED)

Rs. in Lacs

Particulars	As at September 30, 2026	As at March 31, 2026
	(Unaudited)	(Audited)
I. Assets		
Non-current assets		
a) Property, Plant and Equipment	46,043.28	46,310.25
b) Capital Work-in-progress	178.61	177.46
c) Goodwill	14,356.00	13,847.08
d) Other Intangible Assets	5,190.60	5,244.68
e) Investment in associates and a Joint Venture	5,591.59	4,104.98
f) Financial Assets		
i) Investments	104.96	104.96
ii) Trade Receivables	22,264.84	18,789.43
iii) Loans	-	1,757.92
iv) Other Financial Assets	810.21	3,790.34
g) Deferred Tax Assets (net)	707.77	644.79
h) Non Current Tax Assets	564.33	324.02
i) Other Non Current Assets	281.23	279.82
	96,093.42	95,375.73
Current assets		
a) Inventories	39,755.38	36,244.90
b) Contract Assets	26,409.61	28,201.73
c) Financial assets		
i) Trade Receivables	90,586.17	99,561.14
ii) Cash and Cash equivalents	27,872.15	27,151.61
iii) Bank balances other than (ii) above	40,099.82	25,317.16
iv) Loans	90.49	244.46
v) Other Financial Assets	991.27	9,009.78
d) Current Tax Assets (net)	664.85	271.48
e) Other Current Assets	5,276.65	5,167.02
	2,31,746.39	2,31,169.28
Total Assets	3,27,839.81	3,26,545.01
II. Equity and liabilities		
Equity		
a) Equity Share Capital	976.71	976.71
b) Other Equity	1,62,886.93	1,58,060.52
Equity attributable to equity holders of the parent	1,63,863.64	1,59,037.23
Non controlling interests	40,017.88	37,508.01
Total Equity	2,03,881.52	1,96,545.24
Liabilities		
i) Non - Current Liabilities		
a) Financial Liabilities		
i) Borrowings	6,552.73	9,259.74
ia) Lease Liability	2,060.09	2,268.73
b) Provisions	2,477.59	3,545.62
c) Deferred Tax Liabilities (net)	2,561.11	2,487.92
	13,651.52	17,562.01
ii) Current liabilities		
a) Contract Liabilities	34,586.43	32,653.54
b) Financial Liabilities		
i) Borrowings	37,612.08	37,959.62
ia) Lease Liability	761.98	745.44
ii) Trade Payables		
- Total outstanding dues of micro enterprises and small enterprises	4,122.56	4,467.36
- Total outstanding dues of creditors other than micro enterprises and small enterprises	22,682.93	25,475.46
iii) Other Financial Liabilities	3,420.72	3,285.76
c) Other Current Liabilities	2,853.51	3,621.43
d) Provisions	2,189.49	2,151.72
e) Current Tax Liabilities (net)	2,077.07	2,077.43
	1,10,306.77	1,12,437.76
Total liabilities	1,23,958.29	1,29,999.77
Total equity and liabilities	3,27,839.81	3,26,545.01



Consolidated Cash Flow Statement

Rs. in Lacs

	For the period ended September 30, 2026 (Unaudited)	For the period ended September 30, 2025 (Unaudited)
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax including discontinued operations and excluding share of profit of associates and a joint venture	10,555.54	10,783.12
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and Amortisation expenses	2,131.14	1,924.68
Loss/(Profit) on sale/discard/adjustment of Property, Plant and equipment	(1.90)	(5.48)
Finance Costs	1,817.57	2,442.98
Bad Debts/advances written off (net of reversals)	1.42	11.43
Allowances for doubtful debts/ advances	166.87	15.26
Allowances for debts considered doubtful earlier, now written back	(13.80)	-
Provision for future losses	-	10.97
Provisions/unspent liabilities no longer required written back	(25.65)	(26.95)
Interest Income on loans and deposits	(1,398.81)	(1,476.06)
Operating Profit before Working Capital changes	13,232.38	13,679.95
Adjustment for:		
Decrease in trade payables	(3,111.68)	(13,518.94)
Increase in contract liabilities	1,932.89	3,198.74
Decrease in trade receivables	5,331.27	7,850.01
Increase in inventories	(3,510.48)	(1,776.81)
Decrease/(Increase) in contract assets	1,792.12	(7,736.61)
Increase/(Decrease) in Other Liabilities	(1,570.93)	1,578.99
Decrease/(Increase) in Other Assets	30.50	(3,165.77)
Cash generated from/(used) in operations	14,126.07	109.56
Taxes Paid (net)	(3,420.35)	(9,966.25)
Net Cash from /(used) in Operating Activities	10,705.72	(9,856.69)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment and Intangibles (including capital work in progress)	(1,325.72)	(4,396.36)
Proceeds from Sale of Property, Plant and Equipment	46.23	26.06
Interest received	1,857.40	743.48
Payment made for Purchase of Subsidiary ("PCI South Africa")	-	(7,901.62)
Deposits made with Banks/Escrow Agents	2,980.13	17,475.11
Movements in deposits with bank (net)	(7,196.44)	(7,589.43)
Net Cash from/ (used) in Investing Activities	(3,638.40)	(1,642.76)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Long term Borrowings	-	2,201.85
Repayment of Long Term Borrowings	(4,249.36)	(1,661.29)
Net movement in Short Term Borrowings	1,194.81	10,455.44
Payment of Lease Liability	(271.83)	(506.10)
Interest paid	(1,776.04)	(2,348.92)
Dividend paid	(1,953.42)	(1,953.42)
Net Cash from/(used) in Financing Activities	(7,055.84)	6,187.56
D. Exchange differences on translation of foreign subsidiaries	709.06	5,581.28
Net Increase/(Decrease) in Cash & Cash Equivalents (A + B + C + D)	720.54	269.39
Cash and Cash Equivalents at the beginning of the year	27,151.61	11,834.78
Cash and Cash Equivalents of PCI South Africa on acquisition	-	3,229.04
Cash and Cash Equivalents at the end of the period	27,872.15	15,333.21



Notes:

1. 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, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
	(Refer Note 7)		(Refer Note 7)			
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Gross Segment Revenue						
Pumps and Accessories	21,163.43	24,014.07	24,796.93	45,177.50	45,365.14	1,03,651.31
Project (Works Contract)	14,270.58	26,039.44	17,805.30	40,310.02	35,095.47	81,805.53
Total Segment Revenue	35,434.01	50,053.51	42,602.23	85,487.52	80,460.61	1,85,456.84
Segment Results						
Pumps and Accessories	3,451.92	7,547.21	5,938.53	10,999.13	9,130.94	24,203.35
Project (Works Contract)	2,477.74	1,901.52	2,649.72	4,379.26	4,874.42	11,089.27
Total	5,929.66	9,448.73	8,588.25	15,378.39	14,005.36	35,292.62
Less: Finance Costs	(965.66)	(851.91)	(1,300.89)	(1,817.57)	(2,442.98)	(4,772.45)
Less: Unallocable Corporate Expenditure - net of income	(846.86)	(667.18)	(140.40)	(1,514.04)	(373.47)	(1,718.68)
Profit before tax from continuing operations	4,117.14	7,929.64	7,146.96	12,046.78	11,188.91	28,801.40
Provision for Current Tax	689.81	2,083.30	2,577.65	2,773.11	3,735.47	8,131.21
Provision for Deferred Tax	64.02	(56.93)	(611.39)	7.09	(303.54)	699.71
Profit after Tax from continuing operations	3,363.31	5,903.27	5,180.70	9,266.58	7,756.98	19,970.48
Profit after Tax from discontinued operations	(2.31)	(2.29)	(2.12)	(4.60)	(4.19)	(8.56)
Profit/(Loss) for the Period	3,361.00	5,900.98	5,178.58	9,261.98	7,752.79	19,961.92
Segment Assets						
Pumps and Accessories	1,49,983.18	1,53,943.53	1,58,265.78	1,49,983.18	1,58,265.78	1,54,897.76
Project (Works Contract)	1,44,975.08	1,44,286.57	1,15,053.57	1,44,975.08	1,15,053.57	1,35,374.08
Total segment assets	2,94,958.26	2,98,230.10	2,73,319.35	2,94,958.26	2,73,319.35	2,90,271.84
Add: Unallocable corporate assets	32,881.55	31,871.19	40,526.93	32,881.55	40,526.93	36,273.17
Total Assets	3,27,839.81	3,30,101.28	3,13,846.28	3,27,839.81	3,13,846.28	3,26,545.01
Segment Liabilities						
Pumps and Accessories	42,333.93	40,347.99	45,653.29	42,333.93	45,653.29	40,138.66
Project (Works Contract)	39,945.70	48,104.81	35,705.60	39,945.70	35,705.60	46,656.78
Total Segment liabilities	82,279.63	88,452.80	81,358.89	82,279.63	81,358.89	86,795.43
Add: Unallocable corporate liabilities	41,678.66	38,288.45	51,862.31	41,678.66	51,862.31	43,204.33
Total liabilities	1,23,958.29	1,26,741.25	1,33,221.20	1,23,958.29	1,33,221.20	1,29,999.77
Geographical Segment (Revenue from Operations)						
India	11,290.93	11,240.23	14,749.40	22,531.16	32,398.32	65,926.70
Rest of World	24,143.08	38,813.28	27,852.83	62,956.36	48,062.29	1,19,530.14
Total	35,434.01	50,053.51	42,602.23	85,487.52	80,460.61	1,85,456.84

2. The above Consolidated Ind AS Financial Results for the quarter and six months ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 31, 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.
3. The Consolidated Financial Results include Paterson Candy International (SA) Pty Ltd and its two Subsidiaries which were acquired during the Quarter ended June 30, 2025. Accordingly, the results for the current period are not comparable with Period ended September 30, 2025 to that extent.
4. During the Quarter ended September 30, 2026, Amanzi Phampa Consultants Pty Limited (Amanzi), the BEE Owned Company, holding 31% shareholding in APE Pumps Pty Limited (APE), exited from APE and transferred back its entire shareholding, as per agreed terms, to WPIL SA Holdings Pty Limited (WPIL SA), consequently APE became a wholly owned Subsidiary of WPIL SA. The transaction has been accounted for as an equity transaction in accordance with Ind AS 110 – Consolidated Financial Statements as the Parent Company already exercises control over APE. Further, WPIL SA divested its entire stake in Amanzi, its Associate, and the resultant gain/(loss) on such disinvestment has been recognized in the above Financial Results.
5. The above consolidated financial results include WPIL Limited ("the Company") and its 14 subsidiaries (including 13 step down subsidiaries), (the Company together with subsidiaries referred to as "Group"), 1 Associate, 1 Joint Venture and 5 Joint Operations.
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. 7,130.77 lacs as at September 30, 2026 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, 2026 respectively, and net cash inflows of Rs. 0.32 lacs for the half year ended September 30, 2026, as considered in the unaudited consolidated financial results which have been reviewed by their respective other auditors.
7. The Figures for the quarter ended September 30, 2026 and September 30, 2025 are the balancing figures between unaudited figures in respect of the six months period ended September 30, 2026 and September 30, 2025 and the unaudited published figures till June 30, 2026 and June 30, 2025 respectively, which were subject to limited review.
8. Corresponding previous period figures for quarter/period ended has been reclassified wherever necessary.

For and on behalf of Board of Directors of WPIL Limited



Prat

R. AGARWAL
(Managing Director)
DIN: 00249468

Place: Kolkata
Date: October 31, 2026





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,
Godrej Genesis Building
Unit No. 1404, 14th Floor
Salt Lake City, Sector V
Kolkata – 700091**

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, 2026 and year to date from April 1, 2026 to September 30, 2026 ("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 with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 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





SALARPURIA & PARTNERS
Chartered Accountants

MSME UAM No. : WB10D0026692
Tel. Address : "Checkchart(C)"
Cal. Office : 2237 5400/5401
: 2236 0560, 4014 5400
E-mail : salarpuria.jajodia@rediffmail.com
office@salarpurijajodia.com

7, CHITTARANJAN AVENUE, KOLKATA - 700 072

ALSO AT : 1008, CHIRANJIVI TOWER, 43, NEHRU PLACE, NEW DELHI - 110019, TELEFAX : 2623 3894

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 terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The accompanying Statement includes the financial results/financial information 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 7,130.77 lacs as at September 30, 2026 and total revenues of Rs NIL lakhs 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, 2026 and for the period ended on that date respectively, and net cash inflow of Rs. 0.32 lacs for the six month ended September 30, 2026 , 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: 26057076 ZSFEEY8904

Place: Kolkata

Date: 31.10.2026

WPIL Limited
Registered Office : "Godrej Genesis", 14th floor, Unit no. 1404,
Sector V, Salt Lake City,
Kolkata - 700 091
CIN : L36900WB1952PLC020274

**Statement of Standalone Unaudited Financial Results
For the Quarter and Six months ended 30 September, 2026**

	Particulars	Quarter ended			Six months ended		Rs. in lacs
		30 September 2026 (Refer Note 5)	30 June, 2026	30 September 2025	30 September 2026	30 September 2025	Year ended 31 March, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Income						
	Revenue from Operations	11,818.45	11,466.18	17,588.62	23,284.63	35,713.95	76,267.79
	Other Income	256.95	313.09	989.89	570.04	1,861.65	3,846.49
	Total Income	12,075.40	11,779.27	18,578.51	23,854.67	37,575.60	80,114.28
2.	Expenses						
	Cost of Materials and Components Consumed	3,188.57	4,259.75	3,221.57	7,448.32	7,679.47	15,655.23
	Changes in inventories of Finished Goods and Work in Progress	(747.37)	(748.91)	609.80	(1,496.28)	(593.14)	891.95
	Contract Execution Cost	3,576.52	3,070.28	5,764.02	6,646.80	14,209.94	26,341.97
	Employee Benefits Expense	1,796.57	1,870.51	2,245.10	3,667.08	3,980.65	8,020.26
	Other Expenses	2,150.82	1,615.69	2,233.54	3,766.51	4,090.74	3,686.18
	Finance Costs	732.04	602.10	959.36	1,334.14	1,897.37	863.79
	Depreciation and Amortisation expenses	241.54	236.04	186.76	477.58	373.65	9,109.20
	Total Expenses	10,938.69	10,905.46	15,220.15	21,844.15	31,638.68	64,568.58
3.	Profit Before Tax (1-2)	1,136.71	873.81	3,358.36	2,010.52	5,936.92	15,545.70
4.	Tax Expenses / (Credit)						
	- Current Tax	326.32	257.00	845.00	583.32	1,502.00	2,921.96
	- Deferred Tax Expenses / (credit)	(53.02)	(2.89)	10.19	(55.91)	33.71	930.46
	Total	273.30	254.11	855.19	527.41	1,535.71	3,852.42
5.	Net Profit for the period / year (3-4)	863.41	619.70	2,503.17	1,483.11	4,401.21	11,693.28
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	62.77	2.08	2.08	64.85	4.16	129.70
	Income tax effect relating to above	(15.80)	(0.52)	1.57	(16.32)	(1.05)	(32.64)
	Total Other Comprehensive Income	46.97	1.56	3.65	48.53	3.11	97.06
7.	Total Comprehensive Income	910.38	621.26	2,506.82	1,531.64	4,404.32	11,790.34
8.	Paid Up Equity Share Capital (Face value of Equity Share - Rs 10 per share)	976.71	976.71	976.71	976.71	976.71	976.71
9.	Other Equity						
10.	Basic and Diluted Earning Per Share (not annualised except for the year ended March 31, 2026)	0.89	0.63	2.56	1.52	4.51	11.97

Contd. 2



PR



Contd. from 1

Notes :

1. STATEMENT OF ASSETS AND LIABILITIES

(Rs In Lacs)

Particulars	As at 30 September, 2026 (Unaudited)	As at 31 March, 2026 (Audited)
I. ASSETS		
Non - current Assets		
a) Property, Plant & Equipment	11,259.71	11,394.12
b) Capital Work - in - progress	-	-
c) Goodwill	1,372.93	1,372.93
d) Other Intangible Assets	26.00	25.62
e) Financial Assets		
i) Investments	3,969.59	3,969.59
ii) Trade Receivables	18,135.89	15,023.63
iii) Loans	-	0.00
iv) Other Financial Assets	804.39	3,776.54
f) Non Current Tax Assets	564.33	324.02
g) Other Non Current Assets	281.23	281.36
	36,414.07	36,167.80
Current Assets		
a) Inventories	12,838.50	11,492.37
b) Contract Assets	23,034.15	23,404.35
c) Financial Assets		
i) Trade Receivables	73,294.49	77,013.13
ii) Cash and Cash equivalents	45.26	8,547.75
iii) Bank balances other than (ii) above	8,122.12	2,627.12
iv) Other Financial Assets	527.98	1,042.44
d) Other Current Assets	2,141.44	1,859.97
	1,20,003.94	1,25,987.12
Total Assets	1,56,418.01	1,62,154.92
II. EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	976.71	976.71
b) Other Equity	96,863.37	97,285.15
Total Equity	97,840.08	98,261.86
Liabilities		
i) Non - Current Liabilities		
a) Financial Liabilities		
i) Borrowings	3,842.30	5,409.46
ia) Lease Liability	807.46	997.25
b) Provisions	822.45	822.45
c) Deferred Tax Liabilities (Net)	1,844.57	1,884.16
	7,316.78	9,113.32
ii) Current Liabilities		
a) Contract Liabilities	3,328.82	7,825.87
b) Financial Liabilities		
i) Borrowings	30,796.12	28,979.65
ia) Lease Liability	368.56	354.37
ii) Trade Payables		
a) Total outstanding dues of micro enterprises and small enterprises	4,122.56	4,467.33
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	9,137.55	8,792.59
iii) Other Financial Liabilities	990.73	947.18
c) Other Current Liabilities	268.97	961.39
d) Provisions	1,010.96	1,097.81
e) Current Tax liabilities (net)	1,236.88	1,353.56
	51,261.15	54,779.74
Total Liabilities	58,577.93	63,893.06
Total Equity and Liabilities	1,56,418.01	1,62,154.92

Contd. To 3



Contd. from 2

2. CASH FLOW STATEMENT FOR THE SIX MONTHS PERIOD ENDED 30 SEPTEMBER, 2026

(Rs in Lacs)

Particulars	For the six months period ended 30 September, 2026	For the six months period ended 30 September, 2025
	(Unaudited)	(Unaudited)
A. Cash Flow from Operating Activities		
Profit Before Tax	2,010.52	5,941.08
Adjustment to reconcile profit before tax to net cash flows :		
Depreciation and Amortisation expenses	477.58	373.65
(Profit) / Loss on Sale / Discard / Adjustments of Property, Plant & Equipment	(6.17)	-
Finance costs	1,334.14	1,897.38
Bad debts / advances written off (net of reversals)	1.42	6.85
Allowances for doubtful debts / advances	165.58	14.33
Provision for Future Losses	-	(10.97)
(Gain) / Loss on foreign exchange fluctuation (net)	(89.34)	(741.10)
Provisions / liabilities no longer required liabilities written back	(3.67)	(26.95)
Corporate Guarantee charges	(4.63)	(5.77)
Interest income on loans and deposits	(366.34)	(974.77)
	1,508.57	532.65
Operating Profit before working capital changes	3,519.09	6,473.73
Increase / (decrease) in Trade Payable and Other Liabilities	(5,096.90)	(18,490.45)
Increase/ (decrease) in Provisions	(22.00)	93.47
(Increase) / decrease in Inventories	(1,346.13)	(67.32)
(Increase) / decrease in Trade Receivables and Other assets	683.18	8,596.96
	(5,781.85)	(9,867.34)
Cash Generated from operations	(2,262.76)	(3,393.61)
Taxes paid (net)	(940.31)	(1,206.48)
Net Cash Flow from Operating Activities	(3,203.07)	(4,600.09)
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment and Intangibles (including capital work in progress)	(357.88)	(584.12)
Proceeds from Sale of Property, Plant and Equipment	20.50	-
Loan to related party	0.00	-
Repayment of loan by related party	-	-
Interest received	794.77	(0.42)
Corporate Gurrantee Charges received	-	-
Movement in deposits with banks (net)	(2,500.00)	(4,531.57)
Proceeds from maturity of term deposits with banks	-	1.00
Net Cash used in Investing Activities	(2,042.61)	(5,115.11)
C. Cash Flow from Financing Activities		
Proceeds from long term borrowings	-	(1,500.00)
Repayment of Borrowings	(927.83)	(177.48)
Movement in Short term borrowings (net)	1,177.15	16,527.87
Payment of lease liability	(231.96)	(150.00)
Interest paid	(1,320.75)	(1,844.94)
Dividend paid	(1,953.42)	(1,953.42)
Net Cash used (in) / from Financing Activities	(3,256.81)	10,902.03
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(8,502.49)	1,186.83
Cash & Cash Equivalents at the beginning of the year	8,547.75	366.67
Cash & Cash Equivalents at the end of the year	45.26	1,553.50

Notes :

- The above Standalone unaudited financial results for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 31 October, 2026.
The limited review of these results as required under Regulation 33 of the SEBI (Listing obligation and Disclosure requirements) Regulations 2015, has been completed by the Statutory Auditors of the Company.
- The Company publishes this unaudited standalone financial results alongwith the unaudited consolidated financial results. Hence in accordance with Ind AS 108 "Operating Segments", the Company has disclosed the Segment Reporting and information in its unaudited consolidated financial results.
- The figures of current quarter are the balancing figures between the unaudited figures in respect of the six months period upto 30 September, 2026 and the unaudited published figures in respect of three months period upto 30 June, 2026 which were subjected to limited review.
- 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. 7130.77 lacs as at 30 September, 2026 and total revenues of Rs. NIL and Rs. NIL, total net profit after tax of Rs. NIL and Rs. NIL for the quarter and half year ended 30 September, 2026 respectively, and net cash inflow of Rs. 0.32 lacs for the half year ended 30 September 2026, as considered in the unaudited standalone financial results which have been reviewed by their respective other auditors.
- There were no exceptional items during the period ended 30 September, 2026.
- Figures for the previous period / year have been re-arranged / re-grouped wherever necessary.

Place : Kolkata
Date : 31 October, 2026



For and on behalf of Board of Directors of WPIL Limited

Rad *Ag*
P. AGARWAL
(Managing Director)
DIN 00249468

