10th August 2026

WSI/SECTL/SE/26-27/36

M/s.BSE Ltd.
Phiroze Jeejeebhoy Towers, 25th Floor
Dalal Street, Mumbai – 400 001.
Scrip Code: 504220

M/s.National Stock Exchange of India Ltd.
Regd. Office : "Exchange Plaza"
Bandra (East), Mumbai – 400 051.
Symbol : WSI

Dear Sir / Madam,

Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Reporting of matter examined under SEBI (Prohibition of Insider Trading) Regulations, 2015.

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations"), and in accordance with SEBI Circular No. **SEBI/HO/ISD/ISD/CIR/P/2020/135 dated 23rd July, 2020**, we hereby inform that the Audit Committee of the Company, at its meeting held on 10th August, 2026, reviewed a matter relating to transactions in the equity shares of the Company from the perspective of the SEBI (Prohibition of Insider Trading) Regulations, 2015 ("PIT Regulations") and the Company's Code of Conduct framed thereunder.

Based on the beneficiary position data, reviewed by the Company, pursuant to the enhanced reconciliation exercise undertaken by the Company as part of strengthening its insider trading compliance framework, it was observed that Mr. Deepak Krishnamoorthy Manjunath, immediate relative of a Designated Person belonging to the Promoter and Promoter Group, had purchased 150 equity shares on 5th April 2024, 50 equity shares on 9th April 2024, 100 equity shares on 4th June 2024, 10 equity shares on 1st November 2024 and had subsequently sold the total 260 equity shares on 26th April 2026.

Upon examination of the matter, the Audit Committee noted that certain transactions were undertaken during periods when the trading window of the Company was closed. The transactions relate to a prior period which were executed before the implementation of the enhanced reconciliation and strengthened compliance monitoring process presently followed by the Company.

The Audit Committee noted that there was no material information indicating that the concerned person had traded while in possession of or having access to of Unpublished Price Sensitive Information (UPSI). The transactions also resulted in an actual financial loss to the concerned person, and no financial gain was derived from the transactions.

The Committee has taken note of the matter that the Company has strengthened its compliance monitoring and reconciliation processes, including enhanced monitoring of transactions undertaken by Designated Persons and their immediate relatives. Accordingly, no further

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corrective or remedial action is considered necessary in relation to the compliance framework in respect of this prior period matter.

Disgorgement / Notional Gain:

Upon review of the transactions, the Audit Committee noted that certain purchase transactions were undertaken during periods when the trading window of the Company was closed. Accordingly, the transactions constitute a **violation of the applicable provisions of the Company's Code of Conduct under**

the SEBI (Prohibition of Insider Trading) Regulations, 2015 ("PIT Regulations").

However, based on the information and records reviewed, there was **no material evidence to indicate that the transactions were undertaken with an intention to circumvent the PIT Regulations or while being in possession of Unpublished Price Sensitive Information ("UPSI")**. The violation appears to have arisen inadvertently and was not an intentional act on the part of the concerned person.

The details of the purchase and sale transactions are set out below:

Trade Date	**Exchange**	**Transaction**	**Quantity**	**Trade Price (₹)**	**Amount (₹)**	**Transaction during**
05-Apr-24	NSE	Buy	55	156.80	8,624.00	Trading window closure, for consideration and declaration of the financial results of the Company
05-Apr-24	NSE	Buy	45	156.80	7,056.00	Trading window closure, for consideration and declaration of the financial results of the Company
09-Apr-24	NSE	Buy	50	150.00	7,500.00	Trading window closure, for consideration and declaration of the financial results of the Company
04-Jun-24	NSE	Buy	100	124.00	12,400.00	Trading window open
01-Nov-24	NSE	Buy	10	134.00	1,340.00	Trading window closure, for consideration and declaration of the financial results of the Company
Total Purchases			260 Shares	Avg. ₹144.32	36,920.00	

Trade Date	**Exchange**	**Transaction**	**Quantity**	**Trade Price (₹)**	**Amount (₹)**	**Transaction Happened during**
24-Apr-26	NSE	Sell	260 Shares	70.01	18,202.28	Trading window closure, for consideration and declaration of the financial results of the Company
Net Loss on Sale					**18,717.72**	

It may be noted that the aggregate purchase consideration of **₹36,920.00** exceeded the sale consideration of **₹18,202.28**, resulting in an **actual financial loss of ₹18,717.72** to the concerned

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person. Accordingly, no financial gain or profit accrued to the concerned person from the aforesaid transactions.

In view of the above, **no notional gain or financial benefit was derived from the transactions**. The Company has considered the matter in accordance with the applicable provisions of the PIT Regulations and its Code of Conduct, including the requirements relating to any amount, if applicable, to be collected and remitted to the **SEBI Investor Protection and Education Fund (IPEF)**.

The matter was reviewed by the Audit Committee, and the Company has taken note of the inadvertent violation. The Company has also strengthened its compliance monitoring and reconciliation mechanism to ensure timely identification and prevention of similar instances.

In compliance with **SEBI Circular No. SEBI/HO/ISD/ISD/CIR/P/2020/135 dated 23rd July, 2020**, the prescribed reporting format containing the particulars of the matter reviewed and the action taken by the Company is enclosed as **Annexure-I**.

This disclosure is being made in the interest of **transparency, good governance and regulatory compliance. Based on the review undertaken, there is no indication of any intentional trading while in possession of UPSI**.

Kindly take the above information on record.

Thanking You,

Yours faithfully,
For **W.S. Industries (India) Limited**

BALAMURUGAN VETRIVEL
Digitally signed by BALAMURUGAN VETRIVEL
Date: 2026.08.10 21:13:52 +05'30'

V. Balamurugan
Company Secretary

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Annexure-I

REPORT ON VIOLATION RELATING TO CODE OF CONDUCT UNDER SEBI (PROHIBITION OF INSIDER TRADING) REGULATIONS, 2015

Sl.No	Particulars	Details
1	Name of the listed company/ Intermediary/Fiduciary	W.S. Industries (India) Limited ("WSI")
2	Please tick appropriate checkbox Reporting in capacity of: ☑Listed Company ☐ Intermediary ☐ Fiduciary	Listed Company
3	**A. Details of Designated Person (DP)**	
	i. Name of the DP	1. Mrs. Mamatha P, 2. Mr. K.V. Prakash
	ii. PAN of the DP	AKQPM6554M, AADPR5297D
	iii. Designation of DP	1. Mrs. Mamatha P: Nil 2. Mr. K.V. Prakash: Whole-Time Director
	iv. Functional Role of DP	Promoter Group and Promoter
	v. Whether DP is Promoter or belongs to Promoter Group	Promoter Group and Promoter
	B. If Reporting is for immediate relative of DP	
	i. Name of the immediate relative of DP	Mr. Deepak Krishnamoorthy Manjunath, brother of Mrs. Mamatha and brother-of the spouse of Mr. K.V. Prakash
	ii. PAN of the immediate relative of DP	AMNPM7756N
	C. Details of transaction(s)	
	i. Name of the scrip	Equity shares
	ii. No of shares traded and value (Rs.) (Date- wise)	See tables below
	D. In case value of trade(s) is more than Rs.10 lacs in a calendar Quarter	
	i. Date of intimation of trade(s) by concerned DP/ director/ promoter/ promoter group to Company under regulation 7 of SEBI (PIT) Regulations, 2015	Not Applicable

Date	No. of Shares bought	Amount
05.04.2024	100	₹15,680.00
09.04.2024	50	₹7,500.00
04.06.2024	100	₹12,400.00
01.11.2024	10	₹1,340.00
Total	260	₹36,920.00

Date	No. of Shares sold	Amount
26.04.2026	260	₹18,202.28

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Sl.No	Particulars	Details
	ii. Date of intimation of trade(s) by Company to stock exchanges under regulation 7 of SEBI (PIT) Regulations, 2015.	Not Applicable
4	Details of violations observed under Code of Conduct	Trading during the Trading Window Closure period in contravention of the Company's Code of Conduct under the SEBI (PIT) Regulations, 2015, in respect of the sale of 260 equity shares on 24.04.2026 by Mr. Deepak Krishnamoorthy Manjunath, being an Immediate Relative of persons belonging to the Promoter Group of the Company.
5	Action taken by Listed company/ Intermediary/ Fiduciary	The Company undertook a detailed review of the transactions and the circumstances in which they occurred and obtained a written confirmation from Mr. Deepak Krishnamoorthy Manjunath. The Company communicated the applicable requirements under the Company's Code of Conduct and the SEBI (PIT) Regulations, 2015. The Company has also strengthened its compliance framework, including enhanced reconciliation of Beneficiary Position reports and Buyer/Seller transaction reports, updating of the compliance database and strengthening the identification and monitoring framework relating to Designated Persons, Promoter Group members and their Immediate Relatives.
6	Reasons recorded in writing for taking action stated above	The transaction was identified during the enhanced reconciliation of Beneficiary Position reports, Buyer/Seller transaction reports and the Company's internal compliance records. The transaction pertains to a period prior to the implementation of the enhanced reconciliation and strengthened compliance monitoring process presently followed by the Company. Based on the review undertaken, the Company noted that the transaction constituted a violation of the Trading Window Closure requirements under the Company's Code of Conduct. However, there was **no indication of any intentional trading while in possession of Unpublished Price Sensitive Information (UPSI)**. The Company has accordingly strengthened its monitoring and reconciliation mechanisms to prevent recurrence.
7	Details of the previous instances of violations, if any, since last financial year	Not Applicable
8	If any amount collected for Code of Conduct violation(s)	
	i. Mode of transfer to SEBI - IPEF (Online/Demand Draft)	Not Applicable
	ii. Details of transfer/payment	Not Applicable

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<table>
<tr><th>Sl.No</th><th>Particulars</th><th>Details</th></tr>
<tr><td></td><td>In case of Online:
<table>
<tr><td>Particulars</td><td>Details</td></tr>
<tr><td>Name of the transferor</td><td></td></tr>
<tr><td>Bank Name, branch and
Account number</td><td></td></tr>
<tr><td>UTR/Transaction reference Number</td><td></td></tr>
<tr><td>Transaction date</td><td></td></tr>
<tr><td>Transaction Amount (in Rs.)</td><td></td></tr>
<tr><td colspan="2">In case of Demand Draft (DD):</td></tr>
<tr><td>Particulars</td><td>Details</td></tr>
<tr><td>Bank Name and branch</td><td></td></tr>
<tr><td>DD Number</td><td></td></tr>
<tr><td>DD Date</td><td></td></tr>
<tr><td>DD amount (in Rs.)</td><td></td></tr>
</table></td><td></td></tr>
<tr><td>9</td><td>Any other relevant information</td><td>The Trading Window Closure during the relevant period was in connection with the consideration and declaration of the financial results of the Company. The transactions resulted in an actual financial loss of ₹18,717.72 to the concerned person and no financial gain accrued from the transactions. Based on the review undertaken, there was no indication of trading while in possession of UPSI. This disclosure is being made in the interest of transparency, good governance and regulatory compliance.</td></tr>
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