10th August 2026

WSI/SECTL/SE/26-27/32

M/s. BSE Ltd.
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street,
Mumbai – 400001
Scrip Code: 504220

M/s. National Stock Exchange of India Ltd.
Regd Office: "Exchange Plaza"
Bandra-Kurla Complex
Bandra (East), Mumbai - 400051
Symbol: WSI

Dear Sir,

Sub: Outcome of the meeting of the Board of Directors held on 10th August, 2026
Ref: Our prior intimation dated 4th August 2026.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors of W.S. Industries (India) Limited ("the Company"), at its meeting held today, i.e., Monday, 10th August, 2026, inter-alia., considered and approved the following matters:

1. **Appointment of Ms. Rajendran Stella Isabella (DIN: 06871120) as an Additional Director (Non-executive Independent) of the Company.**

   - Based on the recommendation of the Nomination and Remuneration Committee of the Company, the Board of Directors considered and approved the appointment of Ms. Rajendran Stella Isabella (DIN: 06871120) as an Additional Director designated as a Non-Executive Independent Director of the Company, for a first term of two (2) consecutive years, with effect from 10th August, 2026, in accordance with the applicable provisions of the Companies Act, 2013 and SEBI Listing Regulations, subject to the approval of shareholders in the ensuing Annual General Meeting.

2. **Appointment of Mr. Joyjeet Bose (DIN: 10783441) as an Additional Director (Non-executive Independent) of the Company.**

   - Based on the recommendation of the Nomination and Remuneration Committee of the Company, the Board of Directors considered and approved the appointment of Mr. Joyjeet Bose (DIN: 10783441) as an Additional Director designated as a Non-Executive Independent Director of the Company, for a first term of two (2) consecutive years, with effect from 10th August, 2026, in accordance with the applicable provisions of the Companies Act, 2013 and SEBI Listing Regulations, subject to the approval of shareholders in the ensuing Annual General Meeting.

The disclosures required under Regulation 30 of the SEBI Listing Regulations read with the applicable SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on July 11, 2023 and last updated on January 30, 2026, in respect of the aforesaid appointments are enclosed herewith as Annexure-I.

3. **Re-constitution of Committees of Board of Directors of the Company:**

   - The Board approved the reconstitution of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee of the Company with effect from 10th August, 2026, as detailed in Annexure-II.

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Contact : (91) - 89258 02400
CIN : L42909TN1961PLC004568
Dept E-mail : sectl@wsigroup.in
Website : wsindustries.in

4. **Related Party Transactions:**

    - The Board considered the proposed **Related Party Transactions ("RPTs")** and, based on the recommendation of the Audit Committee, approved/recommended the material RPTs, as applicable, for obtaining the approval of the Members of the Company at the ensuing Annual General Meeting.

5. **Board's Report and Notice of the 63rd Annual General Meeting:**
    - The Board considered and approved the **Board's Report of the Company for the Financial Year ended 31st March, 2026**, together with the annexures thereto, and the **Notice convening the 63rd Annual General Meeting**, along with the matters incidental and consequential thereto.

6. **63rd Annual General Meeting:**
    - The Board approved the convening of the **63rd Annual General Meeting of the Company** for the financial year ended 31st March, 2026 on **Tuesday, 22nd September, 2026 at 2.30 P.M.**, to be conducted through **Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM")**, in accordance with the applicable statutory and regulatory provisions.

7. **Unaudited Financial Results for the quarter ended 30th June, 2026**:

    The Board considered and approved:

    - The Standalone IND AS Unaudited Financial results of the Company, for the quarter ended 30th June 2026, along with the Limited Review Report, issued by the Statutory Auditors, and,

    - The Consolidated IND AS Unaudited Financial results of the Company, for the quarter ended 30th June 2026, along with the Limited Review Report, issued by the Statutory Auditors.

The aforesaid Financial Results and the Limited Review Reports are enclosed herewith.

The Board Meeting commenced at 16:30 Hrs and concluded at 17:16 Hrs

You are requested to take the above information on record and acknowledge

Thanking You,

Yours faithfully,
For **W.S. INDUSTRIES (INDIA) LIMITED**

BALAMURUGAN VETRIVEL Digitally signed by BALAMURUGAN VETRIVEL Date: 2026.08.10 18:34:05 +05'30'

V. Balamurugan
Company Secretary

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Annexure I

The disclosures required under Regulation 30 of the SEBI Listing Regulations read with the applicable SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 issued on July 11, 2023 and last updated on January 30, 2026, in respect of the appointment of Directors**:**

Sl. No	Particulars	Details of Ms. Rajendran stella Isabella (DIN:06871120)	Details of Mr. Joyjeet Bose (DIN: 10783441)
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment as an Additional Director (Non-Executive Independent Director) on the Board of the Company.	Appointment as an Additional Director (Non-Executive Independent Director) on the Board of the Company.
2.	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment	Appointed as an Additional Director (Non-Executive, Independent), for a **first term of two (2) consecutive years with effect from 10th August, 2026**, subject to approval of the Shareholders at the ensuing Annual General Meeting.	Appointed as an Additional Director (Non-Executive, Independent), for a **first term of two (2) consecutive years with effect from 10th August, 2026**, subject to approval of the Shareholders at the ensuing Annual General Meeting.
3.	Brief profile (in case of appointment)	Ms. Rajendran Stella Isabella is a distinguished banking and financial services professional with over 30 years of leadership experience. She commenced her career at Karur Vysya Bank, where she built a strong foundation in corporate credit and branch operations, before moving to Repco Bank, a Government of India Enterprise, where she rose to become its Managing Director. She has also served as Chairman-cum-Managing Director of Repco Micro Finance Limited and Director of Repco Home Finance Limited, a listed company. Throughout her career, she has led critical functions spanning corporate credit, project finance, treasury, technology, audit, risk management, legal, human resources and corporate governance. She has chaired and contributed to several Board Committees including the Audit Committee, Nomination and Remuneration Committee, CSR Committee and Risk Management	Mr. Joyjeet Bose is a senior business leader with over 35 years of experience across telecom, enterprise technology, digital transformation and AI adoption. He has held progressively senior leadership roles at Tata Teleservices, culminating as Senior Vice President of the Enterprise SME Business, where he drove revenue growth of 175% and built one of the strongest channel ecosystems in the sector. Earlier, he played pivotal roles in scaling businesses at Hexacom India (Airtel) and Bharti BT Internet, and has extensive experience in building large partner networks and turning around underperforming regions. Currently, he is the Founder & CEO of JB NewGen Enterprises Private Limited, advising SMEs, MSMEs and startups on AI adoption, digital transformation and go-to-market strategy. He brings deep expertise in corporate strategy, digital transformation, telecom and enterprise technology,

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Sl. No	Particulars	Details of Ms. Rajendran stella Isabella (DIN:06871120)	Details of Mr. Joyjeet Bose (DIN: 10783441)
		Committee. She currently serves as an Independent Director on the Board of Coromandel Engineering Company Limited.	governance and SME advisory, with a proven track record of delivering growth, innovation and board-level oversight.
4.	Disclosure of relationships between directors (in case of appointment of a director).	She is not related to any Director of the Company and satisfies the criteria of independence prescribed under the Companies Act, 2013, and SEBI Listing Regulations.	He is not related to any Director of the Company and satisfies the criteria of independence prescribed under the Companies Act, 2013, and SEBI Listing Regulations.
5.	Information as required pursuant to BSE Circular with ref. No. LIST/COMP/14/201819 and the National Stock Exchange of India with ref. No. NSE/CML/2018/24, dated 20th June 2018	She is not debarred from holding the office of Director by virtue of any order of SEBI or any other statutory authority.	He is not debarred from holding the office of Director by virtue of any order of SEBI or any other statutory authority.

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Website : wsindustries.in

Annexure-II

Re-constitution of Committees of Board of Directors of the Company w.e.f 10th August 2026

Committees	Name of the Members & Designation	Category of Directors
Audit Committee	• Mr. R. Karthik – Chairman (upto 31st October, 2026) • Mr. J. Sridharan – Member, (Chairman w.e.f. 01st November, 2026) • Ms. Suguna Raghavan – Member • Ms. Revathi Raghunathan – Member • Ms. Rajendran Stella Isabella – Member (w.e.f.10th August, 2026) • Mr. Joyjeet Bose – Member (w.e.f.10th August, 2026)	Non-Executive - Independent Directors
Nomination and Remuneration Committee	• Mr. R. Karthik – Chairman (upto 31st October, 2026) • Mr. J. Sridharan – Member, (Chairman w.e.f. 01st November, 2026) • Ms. Suguna Raghavan – Member • Ms. Revathi Raghunathan – Member • Ms. Rajendran Stella Isabella – Member (w.e.f.10th August, 2026) • Mr. Joyjeet Bose – Member (w.e.f.10th August, 2026)	Non-Executive - Independent Directors
Stakeholders Relationship Committee	• Mr. J. Sridharan – Chairman • Mr. R. Karthik – Member, • Ms. Suguna Raghavan – Member • Ms. Revathi Raghunathan – Member • Ms. Rajendran Stella Isabella – Member (w.e.f.10th August, 2026) • Mr. Joyjeet Bose – Member (w.e.f.10th August, 2026)	Non-Executive - Independent Directors

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Independent Auditor's Limited Review Report on Standalone unaudited financial results of W.S. Industries (India) Limited for the quarter ended 30th June 2026 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
W.S. Industries (India) Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of W.S. Industries (India) Limited ("the Company") for the quarter ended 30th June 2026 ("the statement"), 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 is the responsibility of the Company's Management and has been approved by the Board of Directors. This Statement has been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with applicable Indian Accounting Standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms 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.

5. Without qualifying our report, we draw attention to

    a. Note No.5 to the statement, which explains that amount payable to overseas customers/suppliers during the financial year 2022-23 aggregating to Rs.5.55 Crores

P. CHANDRASEKAR LLP Bangalore-42 Chartered Accountants

Head Office:
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✆ : 080-25585443 / 25597494

relating to erstwhile Electro-porcelain products division (since discontinued) was written back. Management is in the process of obtaining necessary approvals from the competent authorities and the impact if any arising on account of such write back of amounts pending approvals is not ascertainable at this point of time.

b. The company is engaged in implementation of construction contracts, which envisage maintenance of cost budgets associated with the implementation of projects which are prepared and periodically reviewed in order to have an overall view of project outcome from time to time. These cost budgets and revisions are management estimates and shall be aligned with the budgetary process which is under implementation. In view of the above the impact of deviations if any in the project outcomes is ascertainable only upon completion of the project.

Our conclusion on the Statement is not modified in respect of the above matter.

For P CHANDRASEKAR LLP
Chartered Accountants
FRN No: 000580S/S200066

P. CHANDRASEKAR LLP Bangalore-42 Chartered Accountants

P Chandrasekaran
Partner
Membership No.: 026037

Place: Chennai
Date: August 10, 2026
UDIN: 26026037AGWXUC7261

Head Office:
S-512-514, Manipal Centre, #47, Dikenson Road, Bangalore - 560042
✆ : 080-25585443 / 25597494

W.S. INDUSTRIES (INDIA) LIMITED
CIN: L42909TN1961PLC004568
Registered Office: 3rd Floor New No 48 Old No 21 Savidhaanu Building Casa Major Road Egmore Chennai 600008

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS (IND AS) FOR THE QUARTER ENDED 30TH JUNE 2026
(under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015)

Rs In Crores

S. No.	PARTICULARS	Quarter Ended			12 MONTHS ENDED
		30th June 2026	31st March 2026	30th June 2025	31st March 2026
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	0.43	20.83	26.05	91.50
II	Other Income	6.07	1.48	0.23	2.01
III	Total Income (I + II)	6.50	22.31	26.28	93.51
IV	**Expenses**				
	a) Cost of materials consumed	0.16	5.39	8.81	34.86
	b) Construction and other operating expenses	0.09	8.95	11.59	38.14
	c) Employee benefits expense	0.65	1.13	1.40	4.75
	d) Finance Costs	1.58	1.82	1.82	7.44
	e) Depreciation and amortisation expense	0.33	0.45	0.44	1.77
	f) Other Expenses	2.00	1.68	0.89	4.30
	Total expenses	4.81	19.42	24.95	91.26
V	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	1.69	2.89	1.33	2.25
VI	Exceptional items (Credit)	(0.16)	-	(0.32)	(0.32)
VII	Profit / (Loss) before extraordinary items and tax (V - VI)	1.85	2.89	1.65	2.57
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII - VIII)	1.85	2.89	1.65	2.57
X	Tax Expense				
	a.Current Tax	0.44	-	0.06	-
	b.Deferred tax	(0.35)	0.42	0.36	0.72
	c. Prior Year Tax Charge / (Written back)	-	0.03		0.03
XI	Profit / (Loss) for the period/year from continuing operations (IX-X)	1.76	2.44	1.23	1.82
XII	Profit / (Loss) for the period/year from discontinued operations	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII - XIII)	-	-	-	-
XV	Profit / (Loss)for the period/year (XI + XIV)	1.76	2.44	1.23	1.82
XVI	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss				
	(a) Remeasurement of Defined Benefits	0.04	(0.01)	0.01	0.08
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income, net of Income Tax	0.04	(0.01)	0.01	0.08
XVII	Total comprehensive income for the period/year (XV+XVI) (comprising Profit/(Loss)	1.80	2.43	1.24	1.90
XVIII	Paid-up equity share capital (FV of share Rs. 10 each)	75.90	75.90	63.38	75.90
XIX	Reserves excluding Revaluation reserve	433.48	430.44	254.65	430.44
XX	Earnings per equity share Weighted Average (for continuing operations)				
	1) Basic (in Rs. Not annualised for quarters)	0.22	0.36	0.15	0.22
	2) Diluted (in Rs. Not annualised for quarters)	0.20	0.34	0.15	0.21
XXI	Earnings per equity share Weighted Average (for discontinued operations)				
	1) Basic (in Rs. Not annualised for quarters)	-	-	-	-
	2) Diluted (in Rs. Not annualised for quarters)	-	-	-	-
XXII	Earnings per equity share Weighted Average (for discontinued and continuing operatio				
	1) Basic (in Rs. Not annualised for quarters)	0.22	0.36	0.15	0.22
	2) Diluted (in Rs. Not annualised for quarters)	0.20	0.34	0.15	0.21

W.S. INDUSTRIES (INDIA) LTD. CHENNAI

1 The above unaudited standalone results were reviewed by the Audit Committee on 10th August 2026, approved and taken on record by the Board at its meeting held on 10th August 2026, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

2 The Company adopted the unaudited standalone financial results for the Quarter ended 30th June 2026 which are prepared in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the companies Act, 2013 read with Companies (Indian Accounting Standard)Rules, 2015 (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities Exchange Board of India(Listing Obligation and Disclosure Regulation requirements, 2015) (as amended).

3 The company continues to prepare its Accounts and the Statement of unaudited financial results on a 'going conc ern' basis of accounting

4 The company operates primarily in Infra segment and accordingly the company is not required to present segment information.

5 During the financial year 2022-23 long outstanding overseas creditors and debtors with credit balances pertaining to the discontinued Electro-porcelain products division and continuing business of turnkey projects from erstwhile operations amounting to Rs.5.55 crores have been writtenback.

6 During the quarter ended under review, the Company completed the sale of land situated at Shettigere village, Bangalore for an aggregate consideration of Rs. 6.04 Crores. The resulting gain on sale amounting to Rs. 4.37 Crores has been recognised in the Statement of Profit and Loss under Other Income.

7 Exceptional Items for the quarter comprise a write-back of creditors no longer payable amounting to ₹0.16 crore during the Quarter ended 30th June, 2026.

8 Figures have been regrouped/reclassified wherever necessary, to conform to this period's classifications.

9 During the FY 2025-26, the company has raised money through Preferential Issue (I & II) of Equity and Convertible share warrants. The details of utilisation of proceeds raised from the preferential issues and the unutilised funds as on 30th June 2026 are disclosed below.

1ST ISSUE COMMENCED DATED 15th OCT 2025				(In Crores)
Particulars	**Amount proposed**	**Amount raised**	**Amount utilised**	**Amount unutilised**
Repayment of Outstanding Security dpeosits	20.00	20.00	20.00	-
EQUITY	**20.00**	**20.00**	**20.00**	**-**
Acquisition and development of land	160.00	40.00	37.49	2.51
Repayment of Outstanding Security dpeosits	33.70	8.42	6.84	1.58
Working capital requirements	16.00	4.00	2.46	1.54
General Corporate Purpose	15.30	3.83	3.83	-
CONVERTIBLE WARRANTS	**225.00**	**56.25**	**50.62**	**5.63**
TOTAL	**245.00**	**76.25**	**70.62**	**5.63**

2ND ISSUE COMMENCED DATED 19th DEC 2025				(In Crores)
Particulars	Amount proposed	Amount raised	Amount utilised	Amount unutilised
Acquisition and development of land	60.18	60.18	-	60.18
Redemption of Preference Shares	9.25	9.25	9.25	-
Redemption of Non-Convertible Debentures (NCDs)	9.00	9.00	9.00	-
Working Capital Requirements	11.00	11.00	7.22	3.78
General Corporate Purposes	10.00	10.00	6.59	3.41
EQUITY	**99.43**	**99.43**	**32.06**	**67.37**
Acquisition and development of land	50.00	12.50	-	12.50
CONVERTIBLE WARRANTS	**50.00**	**12.50**	**-**	**12.50**
TOTAL	**149.43**	**111.93**	**32.06**	**79.87**

For W. S. INDUSTRIES (INDIA) LIMITED

W.S. INDUSTRIES (INDIA) LTD. CHENNAI

Place: Chennai
Date: August 10, 2026

K.V.Prakash
Whole Time Director
DIN: 01085040

P. CHANDRASEKAR LLP
Chartered Accountants

Independent Auditor's Limited Review Report on Consolidated unaudited financial results of W.S. Industries (India) Limited for the quarter ended 30th June 2026 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
W.S. Industries (India) Limited

1. We have reviewed the accompanying statement of Consolidated unaudited financial results of **M/s. W.S. Industries (India) Limited** (the Parent) and its subsidiaries (the Parent and its subsidiaries together referred to as the Group), for the quarter ended 30th June 2026 ("the Statement"), which are included in the accompanying statement of Consolidated Unaudited Financial Results. This Statement has been prepared by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").

2. This statement is the responsibility of the Holding Company's Management and has been approved by the Board of Directors of the Holding Company. This Statement has been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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 Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
W.S. Industries (India) Limited	Holding Company
WSI Falcon Infra Projects Private Limited	Subsidiary
WSI-P&C Verticals Private Limited	Wholly Owned Subsidiary

P. CHANDRASEKAR LLP Bangalore-42 Chartered Accountants

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✆ : 080-25585443 / 25597494

5. Based on our review conducted as above and based on the consideration of the Financial Results prepared and furnished to us by the Management as given below in point no. 6, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms 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. Without qualifying our report, we draw attention to

   a. Note No.5 to the statement, which explains that amount payable to overseas customers/suppliers during the financial year 2022-23 aggregating to Rs.5.55 Crores relating to erstwhile Electro-porcelain products division (since discontinued) was written back. Management is in the process of obtaining necessary approvals from the competent authorities and the impact if any arising on account of such write back of amounts pending approvals is not ascertainable at this point of time.

   b. The company is engaged in implementation of construction contracts, which envisage maintenance of cost budgets associated with the implementation of projects which are prepared and periodically reviewed in order to have an overall view of project outcome from time to time. These cost budgets and revisions are management estimates and shall be aligned with the budgetary process which is under implementation. In view of the above the impact of deviations if any in the project outcomes is ascertainable only upon completion of the project.

   Our conclusion on the Statement is not modified in respect of the above matter.

7. The Statement includes the interim financial statements/ financial information/ financial results of two subsidiaries which have been reviewed by us, whose interim financial results reflect total assets of Rs.166.90 crores and Rs.47.16 Crores as at 30th June 2026 and total revenue of Rs.0.83 Crores and Nil, total net losses of Rs.1.44 Crores and Rs.0.002 Crores for the three months ended 30th June 2026 respectively, as considered in the Statement.

For P CHANDRASEKAR LLP
Chartered Accountants
FRN No: 000580S/S200066

P. CHANDRASEKAR LLP
Bangalore-42
Chartered Accountants

P Chandrasekaran
Partner
Membership No.: 026037

Place : Chennai
Date: August 10, 2026
UDIN: 26026037RHJZIW7708

W.S. INDUSTRIES (INDIA) LIMITED
CIN: L42909TN1961PLC004568
Registered Office: 3rd Floor New No 48 Old No 21 Savidhaanu Building Casa Major Road Egmore Chennai 600008

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS (IND AS) FOR THE QUARTER ENDED 30TH JUNE 2026
(under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015)

Rs In Crores

Sl. No.	PARTICULARS	Quarter Ended			12 MONTHS ENDED
		30th June 2026	31st March 2026	30th June 2025	31st March 2026
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	0.43	20.83	26.05	91.50
II	Other Income	6.60	2.01	0.76	4.14
III	Total Revenue (I + II)	7.03	22.84	26.81	95.64
IV	**Expenses**				
	a) Cost of materials consumed	0.16	5.40	8.81	34.86
	b) Construction and other operating expenses	0.09	8.95	11.59	38.14
	c) Employee benefits expense	0.65	1.13	1.40	4.75
	d) Finance Costs	1.97	2.15	2.16	8.80
	e) Depreciation and amortisation expense	0.33	0.44	0.44	1.77
	f) Other Expenses	2.11	1.73	0.95	4.67
	Total expenses	5.31	19.80	25.35	92.99
V	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	1.72	3.04	1.46	2.65
VI	Exceptional Items (Credit)	(0.16)	-	(0.32)	(0.32)
VII	Profit / (Loss) before extraordinary items and tax (V - VI)	1.88	3.04	1.78	2.97
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VII - VIII)	1.88	3.04	1.78	2.97
X	Tax Expense				
	a.Current Tax	0.44	-	0.06	-
	b.Deferred tax	(0.35)	0.42	0.36	0.72
	c. Prior Year Tax Charge / (Written back)	-	0.03		0.03
XI	Profit / (Loss) for the period from continuing operations (IX-X)	1.79	2.59	1.36	2.22
XII	Profit / (Loss) from discontinued operations	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII - XIII)	-	-	-	
XV	Profit / (Loss)for the period (XI + XIV)	1.79	2.59	1.36	2.22
XVI	Non-Controlling Interest	(0.13)	(0.07)	(0.08)	(0.38)
XVII	Profit / (Loss)for the period after taxes and Non-controlling interest/minority interest (XV - XVI)	1.92	2.66	1.44	2.60
XVIII	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss				
	(a) Remeasurement of Defined Benefits	0.04	(0.00)	0.01	0.08
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-
XIX	Total other comprehensive income, net of Income Tax A(i+ii)+B(i+ii)	0.04	(0.00)	0.01	0.08
	Total Comprehensive Income / (Loss) for the year attributable to Non-controlling interest	-	-	-	-
	Total Comprehensive Income / (Loss) for the year attributable to Equity shareholders of the company	0.04	(0.00)	0.01	0.08
XX	Withdrawal on account of cessation of Subsidiary/ Attributable to Non Controlling interest	-	-	-	
XXI	Total comprehensive income for the period	1.83	2.59	1.37	2.30
	Total Comprehensive Income / (Loss) for the year attributable to Non-controlling interest	(0.13)	(0.07)	(0.08)	(0.38)
	Total Comprehensive Income / (Loss) for the year attributable to Equity shareholders of the company	1.96	2.66	1.45	2.68
XXII	Paid-up equity share capital (FV of share Rs. 10 each)	75.90	75.90	63.38	75.90
XXIII	Reserves excluding Revaluation reserve	295.41	292.20	115.85	292.20
XXIV	Earnings per Share Weighted Average (for continuing operations)				
	1) Basic (in Rs. Not annualised for quarters)	0.24	0.39	(0.19)	0.33
	2) Diluted (in Rs. Not annualised for quarters)	0.22	0.37	(0.19)	0.31
	Earnings per Share Weighted Average (for discontinued operations)				
	1) Basic (in Rs. Not annualised for quarters)	-	-	-	-
	2) Diluted (in Rs. Not annualised for quarters)	-	-	-	-
	Earnings per Share Weighted Average (for discontinued and continuing operations)				
	1) Basic (in Rs. Not annualised for quarters)	0.24	0.39	(0.19)	0.33
	2) Diluted (in Rs. Not annualised for quarters)	0.22	0.37	(0.19)	0.31

W.S. INDUSTRIES (INDIA) LTD. CHENNAI

1 The above unaudited consolidated results were reviewed by the Audit Committee on 10th August 2026, approved and taken on record by the Board at its meeting held on 10th August 2026, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

2 The Company adopted the unaudited consolidated financial results for the Quarter ended 30th June 2026 which are prepared in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the companies Act, 2013 read with Companies (Indian Accounting Standard)Rules, 2015 (as amended) and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities Exchange Board of India(Listing Obligation and Disclosure Regulation requirements, 2015) (as amended).

3 The group continues to prepare its Accounts and the Statement of unaudited financial results on a 'going concern' basis of accounting.

4 The Group operates primarily in Infra segment and accordingly the company is not required to present segment information.

5 During the financial year 2022-23 long outstanding overseas creditors and debtors with credit balances pertaining to the discontinued Electro-porcelain products division and continuing business of turnkey projects from erstwhile operations amounting to Rs.5.55 crores have been writtenback.

6 During the quarter ended under review, the Holding Company completed the sale of land situated at Shettigere village, Bangalore for an aggregate consideration of Rs. 6.04 Crores. The resulting gain on sale amounting to Rs. 4.37 Crores has been recognised in the Statement of Profit and Loss under Other Income.

7 Exceptional Items for the quarter comprise a write-back of creditors no longer payable amounting to ₹0.16 crore during the Quarter ended 30th June, 2026.

8 Figures have been regrouped/reclassified wherever necessary, to conform to this period's classifications.

9 During the FY 2025-26, the holding company has raised money through Preferential Issue (I & II) of Equity and Convertible share warrants. The details of utilisation of proceeds raised from the preferential issues and the unutilised funds as on 30th June 2026 are disclosed below.

1ST ISSUE COMMENCED DATED 15th OCT 2025				(In Crores)
Particulars	Amount proposed	Amount raised	Amount utilised	Amount unutilised
Repayment of Outstanding Security dpeosits	20.00	20.00	20.00	-
EQUITY	**20.00**	**20.00**	**20.00**	**-**
Acquisition and development of land	160.00	40.00	37.49	2.51
Repayment of Outstanding Security dpeosits	33.70	8.42	6.84	1.58
Working capital requirements	16.00	4.00	2.46	1.54
General Corporate Purpose	15.30	3.83	3.83	-
CONVERTIBLE WARRANTS	**225.00**	**56.25**	**50.62**	**5.63**
TOTAL	**245.00**	**76.25**	**70.62**	**5.63**

2ND ISSUE COMMENCED DATED 19th DEC 2025				(In Crores)
Particulars	Amount proposed	Amount raised	Amount utilised	Amount unutilised
Acquisition and development of land	60.18	60.18	-	60.18
Redemption of Preference Shares	9.25	9.25	9.25	-
Redemption of Non-Convertible Debentures (NCDs)	9.00	9.00	9.00	-
Working Capital Requirements	11.00	11.00	7.22	3.78
General Corporate Purposes	10.00	10.00	6.59	3.41
EQUITY	**99.43**	**99.43**	**32.06**	**67.37**
Acquisition and development of land	50.00	12.50	-	12.50
CONVERTIBLE WARRANTS	**50.00**	**12.50**	**-**	**12.50**
TOTAL	**149.43**	**111.93**	**32.06**	**79.87**

10 The Consolidated financial statements relate to W.S. Industries (India) Limited (the Parent Company), and its Subsidiary Companies. The Parent Company with its subsidiaries constitute the Group.

11 The Subsidiary Companies considered in the consolidated financial statements are M/s.WSI-P&C Verticals Private Limited and M/s. WSI Falcon Infra Projects Private Limited (formerly WS Insulators Private Limited), whose country of incorporation are in India and the percentage of voting power by W.S. Industries (India) limited are 100% and 51% respectively.

For W. S. INDUSTRIES (INDIA) LIMITED

W.S. INDUSTRIES (INDIA) LTD. CHENNAI

K.V.Prakash
Whole Time Director
DIN: 01085040

Place: Chennai
Date: August 10, 2026