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

July 24, 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 ended 30th June, 2026 which was considered and approved by the Board of Directors at their meeting held on July 24, 2026, duly reviewed by the Audit Committee at its meeting held prior to Board Meeting on the same day 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 13-20 hrs.

Please arrange for taking above disclosure on record and dissemination.

Thanking you

Yours faithfully
For **WPIL LIMITED**

U.

(U.CHAKRAVARTY)
General Manager (Finance)
and Company Secretary
Compliance Officer

Enclo. As stated above

Salarpuria & Partners
CHARTERED ACCOUNTANTS
7, C. R. AVENUE, KOLKATA - 700 072
Phone : 2237 5400 / 5401, 4014 5400-5410
Website : www.salarpuriajajodia.com
E-mail : salarpuria.jajodia@rediffmail.com
office@salarpuriajajodia.com
Branch at New Delhi

Independent Auditor's Review Report on the Quarterly 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 - 700091

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 after tax and total comprehensive income of its associate, joint venture and joint operations for the quarter ended June 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, as amended, 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 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 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

SALARPURIA & PARTNERS
Chartered Accountants
Kolkata

INDIA

Salarpuria & Partners

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 and management certified results referred in paragraph 7 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 specified under Section 133 of the Companies Act, 2013 as amended, 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, 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 consolidated financial results, whose results reflect total revenues of Rs Nil , total net profit after tax of Rs. Nil and total comprehensive income of Rs Nil for the quarter ended June 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 total revenues of Rs 39,487.00 lakhs, total net profit/(loss) after tax of Rs 4543.34 lakhs, total comprehensive income of Rs 5455.55 lakhs, for the quarter ended June 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 237.05 lakhs for the quarter ended June 30,2026 as considered in the consolidated unaudited financial results in respect of one (1) Associate, and one (1) Joint Venture of the Direct Subsidiary having net profit/(loss) after tax of Rs 546.12 lakhs and Total comprehensive income of Rs 546.12 lakhs whose 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.

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Branch at New Delhi

7. The consolidated unaudited financial results 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 which have been certified by the management, whose interim financial information/financial results reflect total revenue of Rs 7.07 lakhs, total net profit/(loss) after tax of Rs (45.23) lakhs and total comprehensive income of Rs (45.23) lakhs for the quarter ended June 30, 2026,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.

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: 26057076VHNQGB3269

Nihar Ranjan Nayak

N.R. Nayak

Chartered Accountant
Membership No.-57076
Partner

Place: Kolkata

Date: 24.07.2026

SALARPURIA & PARTNERS
Chartered Accountants
Kolkata

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

SALARPURIA & PARTNERS
Chartered Accountants
Kolkata

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 ended 30th June, 2026

Rs. in Lacs

Sl.		Particulars	Quarter ended			Year ended
			June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
			Unaudited	Audited	Unaudited	Audited
1.		**Income**				
	a)	Revenue from Operations	50,053.51	51,124.48	37,858.38	1,85,456.84
	b)	Other Income	1,190.91	1,447.61	887.86	4,983.48
		Total Income	**51,244.42**	**52,572.09**	**38,746.24**	**1,90,440.32**
2.		**Expenses**				
	a)	Cost of Materials and components consumed	13,173.20	11,543.51	11,936.94	43,447.51
	b)	Changes in inventories of Finished Goods and Work in Progress	(2,240.13)	3,115.73	(2,350.11)	2,936.91
	c)	Contract Execution Cost	17,600.54	12,268.47	10,816.06	48,569.57
	d)	Employee Benefits Expense	7,860.21	7,791.05	6,329.99	29,475.00
	e)	Other Expenses	6,129.76	8,789.89	6,205.45	29,192.90
	f)	Finance Costs	851.91	1,194.71	1,142.09	4,772.45
	g)	Depreciation and amortisation expenses	1,063.91	1,134.64	933.76	4,084.14
		Total Expenses	**44,439.40**	**45,838.00**	**35,014.18**	**1,62,478.48**
3.		**Profit before Tax and share of profit/(loss) of associates and a joint venture (1-2)**	**6,805.02**	**6,734.09**	**3,732.06**	**27,961.84**
4.		**Share of profit/(loss) of associates and a joint venture**	1,124.62	(48.38)	309.89	839.56
5.		**Profit before Tax (3+4)**	**7,929.64**	**6,685.71**	**4,041.95**	**28,801.40**
6.		**Tax Expenses**				
		- Current tax	2,083.30	2,216.44	1,157.82	8,131.21
		- Deferred tax expense / (credit)	(56.93)	(185.76)	307.85	699.71
		Total	**2,026.37**	**2,030.68**	**1,465.67**	**8,830.92**
7.		**Profit after Tax from continuing operations (5 - 6)**	**5,903.27**	**4,655.03**	**2,576.28**	**19,970.48**
8.		**Net Profit/(Loss) after tax from discontinued operation**	**(2.29)**	**(2.23)**	**(2.07)**	**(8.56)**
9.		**Net Profit after tax from continuing operations & discontinued operation (7+8)**	**5,900.98**	**4,652.80**	**2,574.21**	**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	2.08	44.79	2.08	124.94
		Income tax effect relating to above	(0.52)	(11.33)	(0.51)	(31.50)
		Items to be reclassified to profit or loss in subsequent periods:				
		Exchange differences on translation of foreign operations	912.21	2,328.32	7,001.49	13,916.20
		Total Other Comprehensive Income/(Loss) (net of tax)	**913.77**	**2,361.78**	**7,003.06**	**14,009.64**
11.		**Total Comprehensive Income (9+10)**	**6,814.75**	**7,014.58**	**9,577.27**	**33,971.56**
12.		**Profit attributable:**	**5,900.98**	**4,652.80**	**2,574.21**	**19,961.92**
		Equityholders of the Parent	**3,388.86**	**4,038.97**	**2,238.74**	**15,811.37**
		Non-Controlling interests	**2,512.12**	**613.83**	**335.47**	**4,150.55**
		Other Comprehensive Income attributable:	**913.77**	**2,361.78**	**7,003.06**	**14,009.64**
		Equityholders of the Parent	**395.52**	**1,445.78**	**4,297.37**	**8,535.15**
		Non-Controlling interests	**518.25**	**916.00**	**2,705.69**	**5,474.49**
		Total Comprehensive Income attributable:	**6,814.75**	**7,014.58**	**9,577.27**	**33,971.56**
		Equityholders of the Parent	**3,784.38**	**5,484.75**	**6,536.11**	**24,346.52**
		Non-Controlling interests	**3,030.37**	**1,529.83**	**3,041.16**	**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**
14.		**Other Equity**				**1,58,060.52**
15.		**Basic and Diluted Earning Per Share from continuing operations (Rs.)**	**3.47**	**4.14**	**2.29**	**16.19**
		Basic and Diluted Earning Per Share from discontinued operation (Rs.)	**(0.00)**	**(0.00)**	**(0.00)**	**(0.01)**
		Basic and Diluted Earning Per Share from continuing operations and discontinued operation (Rs.)	**3.47**	**4.14**	**2.29**	**16.19**
		(not annualized except for year ended 31st March, 2026)				

SALARPURIA & PARTNERS
Chartered Accountants
Kolkata

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:-

Rs. in Lacs

Particulars	Quarter ended			Year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	Unaudited	Audited	Unaudited	Audited
Gross Segment Revenue				
Pumps and Accessories	24,014.07	28,525.20	20,568.21	1,03,651.31
Project (Works Contract)	26,039.44	22,599.28	17,290.17	81,805.53
Total Segment Revenue	**50,053.51**	**51,124.48**	**37,858.38**	**1,85,456.84**
Segment Results				
Pumps and Accessories	7,547.21	6,415.21	3,192.41	24,203.35
Project (Works Contract)	1,901.52	2,073.61	2,224.70	11,089.27
Total	**9,448.73**	**8,488.82**	**5,417.11**	**35,292.62**
Less: Finance Costs	(851.91)	(1,194.71)	(1,142.09)	(4,772.45)
Add: Unallocable Corporate Income - net of expenditure	(667.18)	(608.39)	(233.07)	(1,718.68)
Profit before tax from continuing operations	**7,929.64**	**6,685.71**	**4,041.95**	**28,801.40**
Provision for Current Tax	2,083.30	2,216.44	1,157.82	8,131.21
Provision for Deferred Tax	(56.93)	(185.76)	307.85	699.71
Profit after Tax from continuing operations	**5,903.27**	**4,655.03**	**2,576.28**	**19,970.48**
Profit after Tax from discontinued operations	**(2.29)**	**(2.23)**	**(2.07)**	**(8.56)**
Profit/(Loss) for the Period	**5,900.98**	**4,652.80**	**2,574.21**	**19,961.92**
Segment Assets				
Pumps and Accessories	1,53,943.53	1,54,897.76	1,57,464.00	1,54,897.76
Project (Works Contract)	1,44,286.57	1,35,374.08	1,24,252.09	1,35,374.08
Total segment assets	**2,98,230.10**	**2,90,271.84**	**2,81,716.09**	**2,90,271.84**
Add: Unallocable corporate assets	31,871.19	36,273.17	38,972.82	36,273.17
Total Assets	**3,30,101.28**	**3,26,545.01**	**3,20,688.91**	**3,26,545.01**
Segment Liabilities				
Pumps and Accessories	40,347.99	40,138.66	53,389.81	40,138.66
Project (Works Contract)	48,104.81	46,656.78	43,485.55	46,656.78
Total Segment liabilties	**88,452.80**	**86,795.43**	**96,875.36**	**86,795.43**
Add: Unallocable corporate liabilities	38,288.45	43,204.33	49,524.54	43,204.33
Total liabilities	**1,26,741.25**	**1,29,999.77**	**1,46,399.90**	**1,29,999.77**
Geographical Segment (Revenue from Operations)				
India	11,240.23	17,044.19	17,648.92	65,926.70
Rest of World	38,813.28	34,080.29	20,209.46	1,19,530.14
Total	**50,053.51**	**51,124.48**	**37,858.38**	**1,85,456.84**

2. The above Consolidated Ind AS Financial Results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 24, 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 Quarter are not comparable with Quarter ended June 30, 2025 to that extent.

4. 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"), 2 Associates, 1 Joint Venture and 5 Joint Operations.

5. The above financial results include figures for five (5) joint operations whose financial results and other financial information include total revenue of Rs.NIL, total net profit after tax of Rs. NIL, and total comprehensive income of Rs. NIL for the quarter ended on that date.

6. The Parent Company has received a letter from one of its clients, Madhya Pradesh Jal Nigam, alleging delay in completion of prescribed contractual milestones on certain on-going contracts, consequently debarring the Parent Company from participating in any of its future tenders, bids and procurement process for a period till completion and commissioning of the said Contracts or for a period of three years, whichever is earlier. As per management assessment, the said order shall have no impact on the existing financial or operational activities of the Group.

7. Corresponding previous period figures for quarter/period ended has been reclassified whereever necessary.

For and on behalf of Board of Directors of WPIL Limited

Place: Kolkata
Date: July 24, 2026

SALARPURIA & PARTNERS Chartered Accountants Kolkata

P. AGARWAL
(Managing Director)
DIN: 00249468

CA INDIA

Salarpuria & Partners

CHARTERED ACCOUNTANTS
7, C. R. AVENUE, KOLKATA - 700 072
Phone : 2237 5400 / 5401, 4014 5400-5410
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Independent Auditor's Review Report on the Quarterly 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 June 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, 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 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 Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of

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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) 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 Companies Act, 2013 as amended, 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 of five (5) joint operations, whose interim financial results and other financial information reflect total revenues of Rs. NIL, total net profit after tax of Rs. NIL and total comprehensive income of Rs. NIL for the quarter ended June 30, 2026 respectively, 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.

6. The figures for the three months ended 31st march 2026 as reported in the statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

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Our conclusion is not modified in respect of matter stated in Paragraph 5 and 6 above.

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

UDIN: 26057076DSICQG7205

Nihar Ranjan Nayak

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

SALARPURIA & PARTNERS
Chartered Accountants
Kolkata

Place: Kolkata
Date: 24.07.2026

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 ended 30 June, 2026

Rs. in lacs

Particulars	Quarter ended			Year ended
	30 June, 2026	31 March, 2026 (Refer Note 3)	30 June, 2025	31 March, 2026
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1. Income				
Revenue from Operations	11,466.18	20,114.37	18,125.33	76,267.79
Other Income	313.09	1,310.04	871.76	3,846.49
Total Income	11,779.27	21,424.41	18,997.09	80,114.28
2. Expenses				
Cost of Materials and Components Consumed	4,259.75	4,080.54	4,457.90	15,655.23
Changes in inventories of Finished Goods and Work in Progress	(748.91)	840.81	(1,202.94)	891.95
Contract Execution Cost	3,070.28	5,710.54	8,445.92	26,341.97
Employee Benefits Expense	1,870.51	1,757.27	1,735.55	8,020.26
Other Expenses	1,615.69	2,690.46	1,857.20	9,109.20
Finance Costs	602.10	816.93	938.01	3,686.18
Depreciation and Amortisation expenses	236.04	300.82	186.89	863.79
Total Expenses	10,905.46	16,197.37	16,418.53	64,568.58
3. Profit Before Tax (1-2)	873.81	5,227.04	2,578.56	15,545.70
4. Tax Expenses				
- Current Tax (net)	257.00	1,172.60	657.00	2,921.96
- Deferred Tax Expenses / (credit)	(2.89)	35.68	23.52	930.46
Total	254.11	1,208.28	680.52	3,852.42
5. Net Profit for the period / year (3-4)	619.70	4,018.76	1,898.04	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	2.08	49.55	2.08	129.70
Income tax effect relating to above	(0.52)	(12.47)	(0.52)	(32.64)
Total Other Comprehensive Income	1.56	37.08	1.56	97.06
7. Total Comprehensive Income	621.26	4,055.84	1,899.60	11,790.34
8. Paid Up Equity Share Capital (Face value of Equity Share - Rs 1 per share)	976.71	976.71	976.71	976.71
9. Other Equity	-	-	-	97,285.15
10. Basic and Diluted Earning Per Share (not annualised except for the year ended March 31, 2026)	0.63	4.11	1.94	11.98

Contd. to 2

SALARPURIA & PARTNERS
Chartered Accountants
Kolkata

Contd. from 1

Notes :

1. The above Standalone Unaudited Fnancial Results for the quarter ended 30 June, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 24 July, 2026.

   The Limited Review of these result 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. The Company publishes this standalone unaudited financial results along with the consolidated unaudited financial results, hence in accordance with Ind AS 108 "Operating Segments", the company has disclosed the Segment Reporting and information in its consolidated unaudited financial results.

3. The figures of quarter ended 31 March, 2026 are the balancing figures between the audited published figures in respect of the full financial year ended 31 March, 2026 and the unaudited published year-to-date figures till 31 December, 2025 which were subjected to limited review.

4. The above financial results include figures for five (5) joint operations whose financial results and other financial information include total revenue of NIL, total net profit after tax of NIL, and total comprehensive income of NIL for the quarter ended on that date.

5. The Company has received a letter from one of its clients, Madhya Pradesh Jal Nigam alleging delay in completion of prescribed contractual milestone on certain on-going contracts, consequently debarring the Company from participating in any of its future tenders, bids and procurement process for a period till completion and commissioning of the said Contracts or for a period of three years, whichever is earlier. As per management assessment, the said order shall have no impact on the existing financial or operational activities of the Company.

6. Figures for the previous period / year of standalone unaudited financial results have been re-classified wherever necessary.

For and on behalf of Board of Directors of WPIL Limited

SALARPURIA & PARTNERS
Chartered Accountants
Kolkata

P. AGARWAL
(Managing Director)
DIN 00249468

Place : Kolkata
Date : 24 July, 2026