



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>

May 19, 2026

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

Scrip Code :- 505872

Dear Sir,

Disclosure under SEBI (LODR) Regulations, 2015:

Outcome of the Board Meeting- 1) Financial Results (both Standalone and Consolidated) for the Quarter and FY ended 31.03.2026; 2) Declaration of Dividend 3) Date of forthcoming Seventy Second Annual General Meeting of the Members of the Company.

- 1) Pursuant to Regulation 33 (3) (d) and Regulation 30 (6) of the SEBI LODR, 2015 and other applicable provisions, we submit a copy of the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year Ended 31st March, 2026 which were considered, approved and taken on records by the Board of Directors at its meeting held on May 19, 2026.

Further, we hereby confirm and declare that the Statutory Auditors of the Company have issued Audit Report on Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended 31st March, 2026 with unmodified opinion.

- 2) Further Pursuant to Regulation 43 and Regulation 30(6) of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at its meeting held on May 19, 2026, recommended Dividend of Rs. 19,53,41,600 @ Rs.2/- (Rupees two) per equity share of Rs 1/- paid up.
- 3) The Seventy Second Annual General Meeting of the Members of the Company shall be held on the August 07, 2026
- 4) The Board Meeting Commenced at 11-30 A.M and concluded on 15:15 P.M

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





Salarpuria & Partners

CHARTERED ACCOUNTANTS

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Independent Auditor's Report on the Quarterly and Year-to-Date Audited 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,**

Opinion

We have audited the accompanying Statement of Consolidated Annual Financial Results of WPIL Limited ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), its associates and jointly controlled operations and joint venture for the quarter ended 31st March, 2026 and for the year ended 31st March, 2026 ("the Statement"), and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended as on that date, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") which has been initialled by us for identification purpose.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, associates and jointly controlled entities, the Statement:

- a. Includes the results of the entities listed in Attachment A to this report;
- b. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. Gives a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind AS"), prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Group, its associate company and jointly controlled entities for the quarter ended 31st March, 2026 and for the year ended 31st March, 2026 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended as on that date.





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Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph section, other than the unaudited financial statement as certified by the Board of Directors authorized personnel and referred to in other matter paragraph section is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These quarterly financial results as well as the year-to-date consolidated financial results have been prepared on the basis of the consolidated financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associates, joint venture and joint operations and the consolidated statement of assets and liabilities and the consolidated statement of cash flows in accordance with recognition and measurement principles laid down in the applicable IND AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group and of its associates, joint venture and joint operations are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates, joint venture and jointly controlled operations and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been





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used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates, joint venture and jointly controlled operations are responsible for assessing the ability of the Group and of its associates, joint venture and jointly controlled operations to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates, joint venture and jointly controlled operations are responsible for overseeing the financial reporting process of the Group and of its associates, joint venture and jointly controlled operations.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company





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has adequate internal financial controls with reference to financial results in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates, joint venture and jointly controlled operations to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates, joint venture and jointly controlled operations to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates, joint venture and jointly controlled operations of which we are independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.





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We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The accompanying Statement include the audited financial results/financial information of five (5) joint operations, whose financial statements and other financial information reflect total assets of Rs. 7348.00 lakhs as at March 31, 2026 and total revenues of Rs. 699.72 lakhs and Rs. 819.44 lakhs, total net profit after tax of Rs. Nil and Rs. Nil and total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended March 31, 2026 and for the year ended on that date respectively, and net cash outflow of Rs. 0.49 lakhs for the year ended March 31, 2026, as considered in the audited standalone financial results which have been audited by their respective other auditors.

The reports of such other auditors on annual financial statements/financial results/financial information of these joint operations have been furnished to us, and our opinion 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 opinion on the statements is not modified in respect of the above matter.

The consolidated financial results include the 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), one (1) subsidiary of APE Pumps Pty Limited, one (1) subsidiary of Paterson Candy International (SA) Pty Ltd (PCI) included in the consolidated financial statements, which we did not audit whose financial





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information/financial results reflect total assets of Rs 1,70,662.13 Lakhs as at March 31,2026, and total revenues of Rs 31,358.06 Lakhs and Rs 1,14,584.42 lakhs total net profit/(loss) after tax of Rs 905.78 lakhs and Rs 7650.18 lakhs, total comprehensive income of Rs 3,269.84 lakhs and Rs 21,488.88 lakhs for the quarter ended and year ended March 31,2026 respectively, and net cash inflow of Rs 3551.98 lakhs for the year ended March 31,2026 as considered in the Statement. We also did not audit the financial information/financial result of one (1) associate included in the consolidated financial results, whose financial information/financial results reflect total net profit/(loss) after tax of Rs (105.27) lakhs and Rs 209.33 lakhs and total comprehensive income of Rs (105.27) lakhs and Rs 209.33 lakhs for the quarter and year ended March 31,2026. These Financial information/ Financial results have been audited by their respective other 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/ associates, is based solely on the report of such other auditors and the procedures performed by us. The audited consolidated financial results include the Group's share of net profit/(loss) after tax of Rs 56.89 lakhs and Rs. 630.24 lakhs and Total comprehensive income of Rs.56.89 lakhs and Rs.630.24 lakhs for the quarter ended and year ended March 31,2026 respectively as considered in the consolidated audited financial results in respect of one (1) Joint Venture of the Direct Subsidiary, based on their financial information/ financial results as certified by Board of Directors, which have not been reviewed by their independent auditors. The accompanying statement of Audited Consolidated financial results include financial statement in respect of one(1) subsidiary of WPIL SA Holdings Pty Limited (SAHPL) , one (1) associate of WPIL SA Holdings Pty Limited (subsidiary of AIPL) and one(1) subsidiary of Paterson Candy International which have been certified by the management, whose total revenue of Rs (101.62) lakhs and Rs 323.70 Lakhs , net profit/(loss) are Rs (14.03) lakhs and Rs (11.77) lakhs and total comprehensive income are Rs (127.94) lakhs and Rs. (11.77) lakhs for the quarter and year ended on 31st March, 2026 and not material to the Group. Our opinion is not modified in this regard.

Certain of these subsidiaries (direct and step-down) 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 audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Parent Company'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 Company'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





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report of other auditors and the conversion adjustments prepared by the management of the Parent Company and reviewed by us.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other independent auditors and the Financial Results/financial information certified by the Board of Directors.

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

Nihar Ranjan Nayak


Chartered Accountant
Membership No. 57076
Partner



Nihar Ranjan Nayak
Membership No: 057076
UDIN: 26057076ALRJFR3937
Place: Kolkata
Date: 19.05.2026

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

*acquired during the year.

** The Parent Company has divested its holding in subsidiary, Sterling Pumps Pty Limited, Australia to another subsidiary Aturia International Limited, Singapore during the year.



WPIL Limited
CIN : L36900WB1952PLC020274
Registered Office: Godrej Genesis, 14th Floor
Block EP & GP, Sector V, Salt Lake, Kolkata - 700091
Statement of Audited Consolidated Financial Results
For the Quarter and Year ended 31st March, 2026

Rs. in Lacs

Sl.	Particulars	Quarter ended			Year ended	
		March 31, 2026 (Refer Note 9)	December 31, 2025	March 31, 2025 (Refer Note 9)	March 31, 2026	March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
1.	Income					
a)	Revenue from Operations	51,124.48	53,871.75	57,187.36	1,85,456.84	1,80,688.71
b)	Other Income	1,447.61	1,336.50	574.76	4,983.48	3,730.85
	Total Income	52,572.09	55,208.25	57,762.12	1,90,440.32	1,84,419.56
2.	Expenses					
a)	Cost of Materials and components consumed	11,543.51	11,562.91	15,598.24	43,447.51	43,071.68
b)	Changes in inventories of Finished Goods and Work in Progress	3,115.73	1,190.64	1,825.73	2,936.91	607.25
c)	Contract Execution Cost	12,268.47	14,288.27	18,580.72	48,569.57	63,220.87
d)	Employee Benefits Expense	7,791.05	7,965.19	5,928.89	29,475.00	22,933.30
e)	Other Expenses	8,789.89	7,601.22	7,263.19	29,192.90	21,593.97
f)	Finance Costs	1,194.71	1,134.76	1,153.00	4,772.45	3,893.82
g)	Depreciation and amortisation expenses	1,134.64	1,024.82	943.97	4,084.14	3,344.73
	Total Expenses	45,838.00	44,767.81	51,293.74	1,62,478.48	1,58,665.62
3.	Profit before Tax and share of profit/(loss) of associates and a joint venture (1-2)	6,734.09	10,440.44	6,468.38	27,961.84	25,753.94
4.	Share of profit/(loss) of associates and a joint venture	(48.38)	486.34	8.41	839.56	907.88
5.	Profit before Tax (3+4)	6,685.71	10,926.78	6,476.79	28,801.40	26,661.82
6.	Tax Expenses					
	- Current tax	2,216.44	2,179.30	2,211.21	8,131.21	6,364.56
	- Tax on Discontinued Operations (Prior Year)	-	-	7,051.52	-	7,051.52
	- Deferred tax expense / (credit)	(185.76)	1,189.01	(368.04)	699.71	625.65
	Total	2,030.68	3,368.31	8,894.69	8,830.92	14,041.73
7.	Profit after Tax from continuing operations (5 - 6)	4,655.03	7,558.47	(2,417.90)	19,970.48	12,620.09
8.	Net Profit/(Loss) after tax from discontinued operation	(2.23)	(2.14)	46.11	(8.56)	40.30
9.	Net Profit after tax from continuing operations & discontinued operation (7+8)	4,652.80	7,556.33	(2,371.79)	19,961.92	12,660.39
10.	Other Comprehensive income/(loss) (net of tax)					
	Items not to be reclassified to profit or loss in subsequent periods:					
	Re-measurement gains / (losses) on defined benefit plan	44.79	75.99	(14.57)	124.94	(8.33)
	Income tax effect relating to above	(11.33)	(19.12)	3.72	(31.50)	2.15
	Items to be reclassified to profit or loss in subsequent periods:					
	Exchange differences on translation of foreign operations	2,328.32	1,593.30	3,523.02	13,916.20	2,013.58
	Total Other Comprehensive Income/(Loss) (net of tax)	2,361.78	1,650.17	3,512.17	14,009.64	2,007.40
11.	Total Comprehensive Income (9+10)	7,014.58	9,206.50	1,140.38	33,971.56	14,667.79
12.	Profit attributable:	4,652.80	7,556.33	(2,371.79)	19,961.92	12,660.39
	Equityholders of the Parent	4,038.97	5,433.32	175.44	15,811.37	13,202.26
	Non-Controlling interests	613.83	2,123.01	(2,547.23)	4,150.55	(541.87)
	Other Comprehensive Income attributable:	2,361.78	1,650.17	3,512.17	14,009.64	2,007.40
	Equityholders of the Parent	1,445.78	974.04	2,136.42	8,535.15	1,203.87
	Non-Controlling interests	916.00	676.13	1,375.75	5,474.49	803.53
	Total Comprehensive Income attributable:	7,014.58	9,206.50	1,140.38	33,971.56	14,667.79
	Equityholders of the Parent	5,484.75	6,407.36	2,311.86	24,346.52	14,406.13
	Non-Controlling interests	1,529.83	2,799.14	(1,171.48)	9,625.04	261.66
13.	Paid Up Equity Share Capital (Face value of Equity Share - Re. 1 per share)	976.71	976.71	976.71	976.71	976.71
14.	Other Equity				1,58,060.52	1,36,214.38
15.	Basic and Diluted Earning Per Share from continuing operations before tax on discontinued operations of Prior Year (Rs.)	4.14	5.57	4.59	16.19	17.93
	Basic and Diluted Earning Per Share from continuing operations after tax on discontinued operations of Prior Year (Rs.)	4.14	5.57	0.15	16.19	13.49
	Basic and Diluted Earning Per Share from discontinued operation (Rs.)	(0.00)	(0.01)	0.03	(0.01)	0.03
	Basic and Diluted Earning Per Share from continuing operations and discontinued operation (Rs.)	4.14	5.56	0.18	16.19	13.52
	(not annualized except for years ended 31st March, 2026 & 31st March, 2025)					



STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026 (CONSOLIDATED)

Rs. in Lacs

Particulars	As at March 31, 2026	As at March 31, 2025
	(Audited)	(Audited)
I. Assets		
Non-current assets		
a) Property, Plant and Equipment	46,310.25	37,814.21
b) Capital Work-in-progress	177.46	926.26
c) Goodwill	13,847.08	8,077.52
d) Other Intangible Assets	5,244.68	4,411.08
e) Investment in associates and a Joint Venture	4,104.98	3,111.88
f) Financial Assets		
i) Investments	104.96	111.43
ii) Trade Receivables	18,789.43	14,470.04
iii) Loans	1,757.92	1,487.10
iv) Other Financial Assets	3,790.34	25,546.71
g) Deferred Tax Assets (net)	644.79	311.50
h) Non Current Tax Assets	324.02	441.91
i) Other Non Current Assets	279.82	960.51
	95,375.73	97,670.15
Current assets		
a) Inventories	36,244.90	36,681.06
b) Contract Assets	28,201.73	23,682.24
c) Financial assets		
i) Trade Receivables	99,561.14	83,380.81
ii) Cash and Cash equivalents	27,151.61	12,013.79
iii) Bank balances other than (ii) above	25,317.16	32,649.54
iv) Loans	244.46	5.58
v) Other Financial Assets	9,009.78	546.74
d) Current Tax Assets (net)	271.48	262.48
e) Other Current Assets	5,167.02	6,649.69
	2,31,169.28	1,95,871.93
Total Assets	3,26,545.01	2,93,542.08
II. Equity and liabilities		
Equity		
a) Equity Share Capital	976.71	976.71
b) Other Equity	1,58,060.52	1,36,214.38
Equity attributable to equity holders of the parent	1,59,037.23	1,37,191.09
Non controlling interests	37,508.01	29,911.10
Total Equity	1,96,545.24	1,67,102.19
Liabilities		
i) Non - Current Liabilities		
a) Financial Liabilities		
i) Borrowings	9,259.74	3,686.17
ia) Lease Liability	2,268.73	1,932.97
ii) Other Financial Liabilities	-	24.86
b) Provisions	3,545.62	2,658.76
c) Deferred Tax Liabilities (net)	2,487.92	1,359.36
	17,562.01	9,662.12
ii) Current liabilities		
a) Contract Liabilities	32,653.54	19,400.29
b) Financial Liabilities		
i) Borrowings	37,959.62	40,448.71
ia) Lease Liability	745.44	626.68
ii) Trade Payables		
- Total outstanding dues of micro enterprises and small enterprises	4,467.36	2,475.13
- Total outstanding dues of creditors other than micro enterprises and small enterprises	25,475.46	39,220.28
iii) Other Financial Liabilities	3,285.76	3,020.37
c) Other Current Liabilities	3,621.43	2,387.53
d) Provisions	2,151.72	1,557.14
e) Current Tax Liabilities (net)	2,077.43	7,641.64
	1,12,437.76	1,16,777.77
Total liabilities	1,29,999.77	1,26,439.89
Total equity and liabilities	3,26,545.01	2,93,542.08



Consolidated Cash Flow Statement

Rs. in Lacs

	For the year ended	For the year ended
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax including discontinued operations and excluding share of profit of associates and a joint venture	27,953.28	18,742.72
Adjustment to reconcile profit before tax to net cash flows:		
Depreciation and Amortisation expenses	4,084.14	3,344.73
Loss/(Profit) on sale/discard/adjustment of Property, Plant and equipment	(4.72)	(86.48)
Finance Costs	4,772.45	3,893.82
Bad Debts/advances written off (net of reversals)	223.83	454.83
Allowances for doubtful debts/ advances	35.67	273.50
Allowances for debts considered doubtful earlier, now written back	-	(23.52)
Provision for future losses	-	0.71
Provisions/unspent liabilities no longer required written back	(28.33)	(214.99)
Interest Income on loans and deposits	(2,790.29)	(3,003.98)
Operating Profit before Working Capital changes	34,246.03	23,381.34
Adjustment for:		
Decrease in trade payables	(14,346.84)	(6,716.20)
Increase/(Decrease) in contract liabilities	7,223.11	(7,094.84)
Increase in trade receivables	(14,509.83)	(10,323.03)
Decrease in inventories	448.17	2,120.89
Increase in contract assets	(4,519.49)	(10,976.57)
Increase/(Decrease) in Other Liabilities	2,373.05	(1,432.33)
Increase in Other Assets	(6,576.07)	(1,401.35)
Cash generated from/(used) in operations	4,338.13	(12,442.09)
Taxes Paid (net)	(13,626.92)	(2,514.17)
Net Cash from /(used) in Operating Activities	(9,288.79)	(14,956.26)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment and Intangibles (including capital work in progress)	(5,471.27)	(3,892.49)
Proceeds from Sale of Property, Plant and Equipment	42.23	112.97
Investments in Joint Venture	(0.00)	(165.59)
Dividend Received from Joint Venture & Associate	-	361.87
Interest received	2,233.80	3,414.46
Payment made for Purchase of Subsidiary ('Eigenbau SA')	-	(145.53)
Payment made for Purchase of Subsidiary ('Misa Italy')	-	(1,201.80)
Payment made for Purchase of Subsidiary ('PCI South Africa')	(7,901.62)	-
Deposits made with Banks/Escrow Agents	21,752.20	(18,501.93)
Movements in deposits with bank (net)	7,332.38	(13,383.07)
Net Cash from/ (used) in Investing Activities	17,987.72	(33,401.11)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Long term Borrowings	9,925.93	17,929.89
Repayment of Long Term Borrowings	(1,764.39)	(5,773.26)
Net movement in Short Term Borrowings	(5,077.06)	9,585.94
Payment of Lease Liability	(1,236.08)	(877.30)
Interest paid	(4,496.61)	(3,763.80)
Dividend paid	(1,953.42)	(1,953.42)
Net Cash from/(used) in Financing Activities	(4,601.63)	15,148.05
D. Exchange differences on translation of foreign subsidiaries	7,643.54	1,313.87
Net Increase/(Decrease) in Cash & Cash Equivalents (A + B + C + D)	11,740.84	(31,895.45)
Cash and Cash Equivalents at the beginning of the year	12,013.79	43,600.94
Cash and Cash Equivalents of PCI South Africa on acquisition	3,396.98	-
Cash and Cash Equivalents of Eigenbau SA on acquisition	-	109.09
Cash and Cash Equivalents of Misa Italy on acquisition	-	199.21
Cash and Cash Equivalents at the end of the year	27,151.61	12,013.79



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			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Refer Note 9)		(Refer Note 9)		
	Audited	Unaudited	Audited	Audited	Audited
Gross Segment Revenue					
Pumps and Accessories	28,525.20	29,760.97	29,463.09	1,03,651.31	94,361.99
Project (Works Contract)	22,599.28	24,110.78	27,724.27	81,805.53	86,326.72
Total Segment Revenue	51,124.48	53,871.75	57,187.36	1,85,456.84	1,80,688.71
Segment Results					
Pumps and Accessories	6,415.21	8,657.20	2,785.58	24,203.35	16,082.22
Project (Works Contract)	2,073.61	4,141.24	5,432.48	11,089.27	16,088.53
Total	8,488.82	12,798.44	8,218.06	35,292.62	32,170.75
Less: Finance Costs	(1,194.71)	(1,134.76)	(1,153.00)	(4,772.45)	(3,893.82)
Add: Unallocable Corporate Income - net of expenditure	(608.39)	(736.89)	(588.27)	(1,718.68)	(1,615.11)
Profit before tax from continuing operations	6,685.71	10,926.78	6,476.79	28,801.40	26,661.82
Provision for Current Tax	2,216.44	2,179.30	2,211.21	8,131.21	6,364.56
Tax on Discontinued Operations (Prior Year)	-	-	7,051.52	-	7,051.52
Provision for Deferred Tax	(185.76)	1,189.01	(368.04)	699.71	625.65
Profit after Tax from continuing operations after tax on discontinued operations	4,655.03	7,558.47	(2,417.90)	19,970.48	12,620.09
Profit after Tax from discontinued operations	(2.23)	(2.14)	46.11	(8.56)	40.30
Profit/(Loss) for the Period	4,652.80	7,556.33	(2,371.79)	19,961.92	12,660.39
Segment Assets					
Pumps and Accessories	1,54,897.76	1,54,899.96	1,66,957.62	1,54,897.76	1,66,957.62
Project (Works Contract)	1,35,374.08	1,26,810.10	98,596.65	1,35,374.08	98,596.65
Total segment assets	2,90,271.84	2,81,710.06	2,65,554.27	2,90,271.84	2,65,554.27
Add: Unallocable corporate assets	36,273.17	38,973.96	27,987.81	36,273.17	27,987.81
Total Assets	3,26,545.01	3,20,684.02	2,93,542.08	3,26,545.01	2,93,542.08
Segment Liabilities					
Pumps and Accessories	40,138.66	41,699.87	56,302.85	40,138.66	56,302.85
Project (Works Contract)	46,656.78	41,449.07	44,572.59	46,656.78	44,572.59
Total Segment liabilities	86,795.43	83,148.94	1,00,875.44	86,795.43	1,00,875.44
Add: Unallocable corporate liabilities	43,204.33	47,662.36	25,564.45	43,204.33	25,564.45
Total liabilities	1,29,999.77	1,30,811.30	1,26,439.89	1,29,999.77	1,26,439.89
Geographical Segment (Revenue from Operations)					
India	17,044.19	16,484.19	34,888.41	65,926.70	1,11,456.25
Rest of World	34,080.29	37,387.56	22,298.95	1,19,530.14	69,232.46
Total	51,124.48	53,871.75	57,187.36	1,85,456.84	1,80,688.71

2. The above Consolidated Ind AS Financial Results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 19, 2026.
3. The Board of Directors of the Parent Company has recommended a Dividend @ Rs. 2.00 per equity share, payable subject to the approval of Shareholders at the ensuing Annual General Meeting.
4. The South African Step down Subsidiary has completed the acquisition, by way of subscribing to 55% shareholding, of Paterson Candy International (SA) Pty Ltd ('PCI South Africa) on June 09, 2025 at a Subscription Price of Rs. 7,901.62 Lacs in terms of Subscription Agreement. 100% shareholding of MISA Srl was acquired by Gruppo Aturia S.p.A as a step down subsidiary on January 07, 2025. The Parent Company has accounted fair value of assets acquired and liabilities assumed at the acquisition date as per requirements of Ind-AS 103. Accordingly, the results for the Current Quarter and Year ended March 31, 2026 are not comparable with Quarter and Year ended March 31, 2025 to that extent.
5. The above consolidated financial results include WPIL Limited ("the Company") and its 14 subsidiaries (including 13 step down subsidiaries), out of which one Step down Subsidiary along with its two Step down Subsidiaries were acquired during the Quarter ended June 30, 2025, (the Company together with subsidiaries referred to as "Group"), 2 Associates, 1 Joint Venture and 5 Joint Operations. During the Quarter ended March 31, 2026, the Parent Company has sold its 43.90% stake in Sterling Pumps Pty Limited to its Subsidiary in Singapore, consequent to which Sterling Pumps Pty Limited has become its Step-down Subsidiary.
6. In order to augment its further requirements of funds in future, the Board of Directors of the Parent Company in its Meeting dated November 07, 2025, decided to increase its existing Authorised Share Capital from Rs. 1,050.00 Lacs, consisting of 10,36,00,000 Equity Shares of Re. 1 each and 14,000, 11% Redeemable Cumulative Preference Shares of Rs. 100 each (said Preference Shares converted into 14,00,000 Equity Shares of Re. 1 each), to Rs. 1,200.00 Lacs consisting of 12,00,00,000 Equity Shares of Re. 1 each which has been duly approved by the Shareholders of the Parent Company through Postal Ballot.
7. The Government of India has notified the Code of Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 ("Labour Codes") with effect from November 21, 2025 which consolidates 29 existing Labour Laws. The Labour Codes, amongst other things, introduce changes, including a uniform definition of wages. Final Rules are yet to be notified. In accordance with the guidance issued by The Institute of Chartered Accountants of India and based on actuarial valuation, the Parent Company has assessed and accounted for these changes under "Employee Benefit Expenses" in the Financial Results for the three months ended December 31, 2025 and year ended March 31, 2026 amounting to Rs. 424.07 Lacs towards additional Gratuity & Leave Encashment as Past Service Cost. This impact is due to the revised definition of wages under Labour Codes.
8. The accompanying Statement includes the audited financial results / financial information of five (5) joint operations, whose interim financial results and other financial information reflect total assets of Rs. 7,348.00 Lakhs as at March 31, 2026 and total revenues of Rs. 699.72 lakhs and Rs. 819.44 lakhs, total net profit after tax of Rs. NIL and Rs. NIL and total comprehensive income of Rs. NIL and Rs. NIL for the quarter and year ended on that respectively and net cash outflow of Rs. 0.49 Lakhs for the year ended March 31, 2026, as considered in the Audited Consolidated Financial Results which have been audited by their respective other auditors.



9. The Figures for the last quarter are the balancing figures between audited figures in respect of the full financial year upto March 31, 2026/ March 31, 2025 and the unaudited published year to date figures upto December 31, 2025/ December 31, 2024, being the date of the end of third quarter of the Financial Year which were subject to limited review.
10. Corresponding previous period figures for quarter/period ended has been reclassified wherever necessary.

For and on behalf of Board of Directors of WPIL Limited

Place: Kolkata
Date: May 19, 2026



A handwritten signature in black ink, appearing to be "Raj" or similar.

A handwritten signature in black ink, appearing to be "P. Agarwal".

P. AGARWAL
(Managing Director)
DIN: 00249468



Salarpuria & Partners

CHARTERED ACCOUNTANTS

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Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone 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.

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying quarterly and year to date standalone annual financial results of **WPIL LIMITED** ("the Company") which includes Five (5) Joint operations for the quarter and year ended March 31, 2026 (the statement) and the standalone balance sheet and the standalone statement of cash flows as at and for the year ended as on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") which has been initialled by us for identification purpose.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on the separate audited financial results and on the other financial information of the joint operations, these standalone financial results:

- i. Are presented in accordance with the requirements of Regulation 33 of the listing regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information of the company for the quarter and year ended 31st March, 2026 and the standalone balance sheet and the standalone statement of cash flows as at and for the year ended on that date.





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Basis for Opinion

We conducted our audit of the standalone Ind AS financial results in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013 (the Act) and other applicable authoritative pronouncements issued by Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Results' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditor's report in terms of their reports referred to in "Other Matter" paragraph below is sufficient and appropriate to provide a basis for our audit opinion on the standalone Ind AS financial results.

Management's Responsibility for The Standalone Financial Results

These quarterly financial results as well as year to date standalone financial results have been prepared on the basis of the standalone annual financial statements. The Board of directors of the Company are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income of the company and other financial information and the standalone balance sheet and statement of cash flows in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standard prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.





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In preparing the standalone financial results, the Board of directors are responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone Ind AS financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone Ind AS financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone Ind AS financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial results in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the management and Board of Directors.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are





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required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone Ind AS financial results, including the disclosures, and whether the standalone Ind AS financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

1. The accompanying statement of quarterly and year to date standalone financial results include the audited financial results/financial information of five (5) joint operations, whose financial results and other financial information reflect total assets of Rs. 7348.00 lakhs as at March 31, 2026 and total revenues of Rs. 699.72 lakhs and Rs. 819.44 lakhs, total net profit after tax of Rs. Nil and Rs. Nil and total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended March 31 2026 and for the year ended on that date respectively, and net cash outflows of Rs. 0.49 lakhs for the year ended March 31, 2026, as considered in the audited standalone financial results which have been audited by their respective other auditors.

The reports of such other auditors on annual financial statements/financial results/financial information of these joint operations have been furnished to us, and our opinion 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 opinion on Statements is not modified in respect of the above matter.





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2. The statement included the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to nine months of the current financial year, which were subjected to a limited review by us, as required under the listing regulations.

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

Nihar Ranjan Nayak



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



Nihar Ranjan Nayak
Membership No: 057076
UDIN: 26057076ZHPJTE6924
Place: Kolkata
Date: 19.05.2026

WPIL Limited
Registered Office : "Trinity Plaza", 3rd floor,
84/1A Topsia Road (South),
Kolkata - 700 046
CIN : L36900WB1952PLC020274

Statement of Standalone Audited Financial Results
For the Quarter and Year ended 31 March, 2026

Rs. in lacs

Particulars	Quarter ended			Year ended	
	31 March, 2026 (Refer Note 9)	31 December, 2025	31 March, 2025	31 March, 2026	31 March, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Income					
Revenue from Operations	20,114.37	20,439.47	36,102.28	76,267.79	1,14,771.88
Other Income	1,310.04	674.80	771.00	3,846.49	3,013.48
Total Income	21,424.41	21,114.27	36,873.28	80,114.28	1,17,785.36
2. Expenses					
Cost of Materials and Components Consumed	4,080.54	3,895.22	5,780.54	15,655.23	18,147.77
Changes in inventories of Finished Goods and Work in Progress	840.81	644.28	218.50	891.95	(995.04)
Contract Execution Cost	5,710.54	6,421.49	18,703.83	26,341.97	61,329.18
Employee Benefits Expense	1,757.27	2,282.34	1,643.57	8,020.26	6,688.65
Other Expenses	2,690.46	2,328.00	3,306.89	9,109.20	9,523.70
Finance Costs	816.93	971.88	851.08	3,686.18	3,068.55
Depreciation and Amortisation expenses	300.82	189.32	180.70	863.79	688.31
Total Expenses	16,197.37	16,732.52	30,685.11	64,568.58	98,451.12
3. Profit Before Tax (1-2)	5,227.04	4,381.74	6,188.17	15,545.70	19,334.24
4. Tax Expenses					
- Current Tax (net)	1,172.60	247.36	1,660.00	2,921.96	4,038.30
- Deferred Tax Expenses / (credit)	35.68	861.07	(79.72)	930.46	911.60
Total	1,208.28	1,108.43	1,580.28	3,852.42	4,949.90
5. Net Profit for the period / year (3-4)	4,018.76	3,273.31	4,607.89	11,693.28	14,384.34
6. Other Comprehensive Income (net of tax)					
Items not to be reclassified to profit or loss in subsequent periods:					
Re-measurement Gains/(Losses) on Defined Benefit Plan	49.55	75.99	(6.24)	129.70	(13.14)
Income tax effect relating to above	(12.47)	(19.12)	1.57	(32.64)	3.31
Total Other Comprehensive Income	37.08	56.87	(4.67)	97.06	(9.83)
7. Total Comprehensive Income	4,055.84	3,330.18	4,603.22	11,790.34	14,374.51
8. Paid Up Equity Share Capital (Face value of Equity Share - Rs 1 per share)	976.71	976.71	976.71	976.71	976.71
9. Other Equity				97,285.15	87,448.22
10. Basic and Diluted Earning Per Share (not annualised except for the year ended March 31, 2026)	4.11	3.35	4.72	11.97	14.73

Contd. to 2



Contd. from 3

Notes :

3. The above Standalone financial results for the quarter and year ended 31 March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 19 May, 2026.
4. In order to augment its further requirements of fund in future, the Board of Directors in its meeting dt 7 November, 2025, decided to increase its existing authorized share capital from Rs. 10,50,00,000 consisting of 10,36,00,000 Equity Shares of Rs. 1 each and 14,000 11% Redeemable Cumulative Preference Shares of Rs. 100 each (the existing 14,000 11% Redeemable Cumulative Preference Shares of Rs. 100 each to be converted into 14,00,000 Equity shares of Rs. 1 each) to Rs. 12,00,00,000 consisting of 12,00,00,000 Equity Shares of Rs. 1 each, which has been duly approved by the shareholders of the Company through postal ballot.
5. The Government of India has notified the Code of Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 ("Labour Codes") with effect from 21 November, 2025 which consolidates 29 existing labour laws. The labour Codes, amongst other things introduce changes including a uniform definition of wages. Final Rules are yet to be notified

In accordance with the guidance issued by the Institute of Chartered Accountants of India and based on actuarial valuation, the Company has assessed and accounted for these changes under "Employee benefit expenses" in the financial results for the year ended 31 March, 2026 amounting to Rs 424.07 lacs towards additional gratuity and leave encashment as past service cost. This impact is due to revised definition of wages under Labour Codes.
6. The Company has divested its holding in subsidiary, Sterling Pumps Pty Limited, Australia to another subsidiary Aturia International Limited, Singapore during the quarter. This divestment has resulted in profit of Rs 564.80 lacs, which is included in Other Income for the period.
7. The Board of Directors of the Company has recommended a dividend @ Rs 2/- per share, payable subject to approval of the shareholders at the ensuing Annual General Meeting
8. The company publishes this audited standalone financial results along with the audited consolidated financial results, hence in accordance with Ind AS 108 "Operating Segments", the company has disclosed the Segment Reporting and information in its audited consolidated financial results.
9. The figures of current quarter are the balancing figures between the audited figures in respect of the year as at 31 March, 2026 and the unaudited published figures in respect of nine months period upto 31 December, 2025 which were subjected to limited review.
10. The accompanying results include the audited financial results / financial informations of five (5) joint operations, whose financial results and other financial information reflect total assets of Rs.7348 lacs as at 31 March, 2026 and total revenues of Rs. 699.72 lacs and Rs. 819.44 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 year ended 31 March, 2026 respectively, and net cash outflow of Rs.0.49 lacs for the year ended 31 March 2026, as considered in the audited standalone financial results which have been audited by their respective other auditors.
11. Figures for the previous period / year have been re-classified wherever necessary,

Place : Kolkata
Date : 19 May, 2026



For and on behalf of Board of Directors of WPIL Limited



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P. AGARWAL
(Managing Director)
DIN 00249468