WPIL Limited
REGD. OFF. : "TRINITY PLAZA"
84/1A, TOPSIA ROAD (SOUTH), KOLKATA - 700 046
TEL. : (91 33) 4055 6800, FAX : (91 33) 4055 6835
WEB : http://www.wpil.co.in
CIN No. L36900WB1952PLC020274

14th August, 2020

Ms. Neha Gada
Depatment of Corporate Services
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Tower,
25th Floor, Dalal Street,
Mumbai-400001.

Fax No. :- (022)-2272 2037/39
Scrip Code :- 505872

The Secretary,
The Calcutta Stock Exchange Limited,
7, Lyons Range
Kolkata-700001.

Fax No. (033) 2210 4500/4492

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, 2020 which was considered and taken on records by the Board of Directors at their meeting held on 14th August, 2020 along with Limited Review Report thereon issued by the Statutory Auditors of the Company for your perusal and record.

Thanking you

Yours faithfully
For WPIL LIMITED

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

Enclo. As stated above

S.R. BATLIBOI & CO. LLP
Chartered Accountants

22, Camac Street
3rd Floor, Block 'B'
Kolkata – 700 016, India
Tel: +91 33 6134 4000

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
WPIL Limited

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, 2020 (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 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. 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 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 and based on the consideration of the review reports of other auditors of the joint operations referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. **Emphasis of Matter paragraph**

We draw attention to Note 5 to the standalone financial results, which describes the uncertainties and potential impact of the Covid-19 pandemic on the Company's operations and results as assessed by the management. The actual results may differ from such estimates depending on future developments. Our conclusion is not modified in respect of this matter.

6. The accompanying Statement of quarterly standalone financial results includes the reviewed financial results in respect of:

- five (5) joint operations whose interim financial results and other financial information reflect total revenues of Rs 3,000 lacs, total net profit after tax of Rs. Nil and total comprehensive income of Rs. Nil for the quarter ended June 30, 2020, as considered in the Statement which have been reviewed by other auditors.

The reports of such other auditors on interim financial results/financial information of these joint operations have been furnished to us, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on the reports of such other auditors. Our conclusion on the Statement is not modified in respect of the above matter.

For S.R. Batliboi & Co. LLP
Chartered Accountants
ICAI Firm registration number: 301003E/E300005

Digitally signed by Sanjay Agarwal
DN: cn=Sanjay Agarwal, c=IN, o=S R Batliboi & Co.LLP, ou=Assurance, email=Sanju.agarwal@srb.in
Location: Kolkata
Date: 2020.08.14 13:29:47 +05'30'

per Sanjay Kumar Agarwal
Partner
Membership No.: 060352
UDIN : 20060352AAAADU3696

Kolkata.
August 14, 2020

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

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Statement of Unaudited Standalone Financial Results
For the quarter ended June 30, 2020

Rs. in lacs

Sl No.		Particulars	Quarter ended			Year ended
			June 30, 2020	March 31, 2020	June 30, 2019	March 31, 2020
			Unaudited	Audited (Refer Note 3)	Unaudited	Audited
1.		**Income**				
	a)	Revenue from Operations	5,677.54	10,038.45	8,678.19	37,192.53
	b)	Other Income	704.19	1,390.53	438.99	3,005.98
		Total Income	**6,381.73**	**11,428.98**	**9,117.18**	**40,198.51**
2.		**Expenses**				
	a)	Cost of Materials and Component Consumed	2,579.37	5,327.81	4,230.82	20,330.10
	b)	Changes in inventories of Finished Goods and Work in Progress	593.06	(251.78)	(144.69)	(1,077.53)
	c)	Employee Benefits Expense	761.58	788.23	848.53	3,417.67
	d)	Finance Costs	289.23	291.77	256.56	1,020.40
	e)	Depreciation and amortisation expenses	134.27	138.65	145.01	566.58
	f)	Other Expenses	1,007.88	2,924.53	1,511.37	8,192.21
		Total Expenses	**5,365.39**	**9,219.21**	**6,847.60**	**32,449.43**
3.		**Profit before Tax (1-2)**	**1,016.34**	**2,209.77**	**2,269.58**	**7,749.08**
4.		**Tax Expenses**				
		- Current tax	286.00	540.01	775.00	2,050.16
		- Deferred tax expenses / (credit)	(32.25)	(55.89)	(5.97)	(225.77)
		Total	**253.75**	**484.12**	**769.03**	**1,824.39**
5.		**Net Profit after Tax (3-4)**	**762.59**	**1,725.65**	**1,500.55**	**5,924.69**
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	(9.22)	(23.33)	(3.40)	(33.54)
		Income tax effect relating to above	2.32	5.82	1.19	8.44
		Total Other Comprehensive Income / (Loss)	**(6.90)**	**(17.51)**	**(2.21)**	**(25.10)**
7.		**Total Comprehensive Income**	**755.69**	**1,708.14**	**1,498.34**	**5,899.59**
8.		**Paid Up Equity Share Capital (Face value of Equity Share - Rs 10 per share)**	**976.71**	**976.71**	**976.71**	**976.71**
9.		**Other Equity**				**40,757.70**
10.		**Basic and Diluted Earning Per Share (not annualised except for the year ended March 31, 2020)**	**7.81**	**17.67**	**15.36**	**60.66**

Notes:

1. The above Standalone financial results for the quarter ended June 30, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 14, 2020.

   The limited review of these results as required under Regulation 33 of the SEBI (Listing obligation and Disclosure requirements) Regulations 2015, has been completed by the statutory auditors of the Company.

2. As the Company's business activity falls within a single operating segment, comprising of engineering, manufacturing, installation and servicing of pumps of various sizes, no separate segment information is disclosed.

3. The figures of quarter ended March 31, 2020 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2020 and the unaudited published year to date figures till December 31, 2019, which were subject to limited review.

4. The above financial results includes the figures for five (5) joint operations whose financial results and other financial information include total revenues of Rs. 3,000 lacs, total net profit after tax of Rs. Nil, and total comprehensive income of Rs. Nil for the quarter ended on that date. During the current quarter, one joint operation has been discontinued.

5. On account of the outbreak of COVID-19 virus, the Government of India had imposed a nation-wide lockdown on March 24, 2020 leading to temporary shut-down of the Company's manufacturing facilities and operations. Since then the Government of India has progressively relaxed lockdown conditions and has allowed industries and businesses to resume operations and the Company has commenced its manufacturing and project operations across all its plants and project sites in a phased manner during the month of May after obtaining permissions from appropriate government authorities. Accordingly, sales volume for the quarter ended June 30, 2020 has been impacted and therefore, the results of this quarter are not comparable to previous corresponding period results. The management has assessed its liquidity position as on June 30, 2020 and does not anticipate any challenge in the Company's ability to continue as a going concern including recoverability of the carrying value of its property, plant and equipment and intangible assets. The impact of the pandemic in the subsequent periods is highly dependent on the situations as they evolve, and hence eventual impact may be different from that estimated as at the date of approval of these financial result.

6. There were no exceptional items during the quarter ended June 30, 2020.

For and on behalf of Board of Directors of WPIL Limited

PRAKASH AGARWAL

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Date: 2020.08.14 13:11:53 +05'30'

P. AGARWAL
(Managing Director)
DIN: 00249468

Place : Kolkata
Date : August 14, 2020.

S.R. BATLIBOI & CO. LLP
Chartered Accountants

22, Camac Street
3rd Floor, Block 'B'
Kolkata – 700 016, India
Tel: +91 33 6134 4000

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

Review Report to
The Board of Directors
WPIL Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of WPIL Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associate, joint venture and joint operations for the quarter ended June 30, 2020 (the "Statement") attached herewith, being submitted by the Holding 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 Holding Company's management and approved by the Holding 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 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. 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 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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the "Circular") issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable except with respect to six (6) subsidiaries (direct and step-down), one (1) direct associate and one (1) indirect joint venture, for which the respective component auditors have not responded to our review instructions including information requested of them, for discharging our duties as principal auditor pursuant to the requirements of the Circular.

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

Entity Name	Relationship
WPIL Limited	Holding Company
Sterling Pumps Limited (SPL)	Direct Subsidiary
U.C.P. Australia Pty Limited (w.e.f. June 26, 2020)	Subsidiary of SPL
Aturia International Pte Limited (AIPL)	Direct Subsidiary
a) Mathers Foundry Limited	Subsidiary of AIPL
b) WPIL SA Holdings Pty Limited (SAHPL)	Subsidiary of AIPL
i) APE Pumps Pty Limited	Subsidiary of SAHPL
ii) Mather & Platt (SA) Pty Limited	Subsidiary of SAHPL
iii) PSV Zambia Limited	Subsidiary of SAHPL
c) Gruppo Aturia S.p.A (GA)	Subsidiary of AIPL
i) Rutschi Fluid AG	Subsidiary of GA
ii) Pompes Rutschi SAS	Subsidiary of GA
d) Global Pumps Services (FZE)	Subsidiary of AIPL
e) WPIL (Thailand) Co. Limited	Joint venture of AIPL
Clyde Pumps India Private Limited	Direct Associate
WPIL-SMS JV	Joint operation
WPIL-MHI JV	Joint operation
Ranjit-WPIL JV	Joint operation
WPIL-SARTHI JV	Joint operation
WPIL-JWIL JV	Joint operation

5. **Basis for Qualified conclusion**

The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:

- two (2) direct subsidiaries, one (1) subsidiary of WPIL SA Holdings Pty Limited (SAHPL), one (1) subsidiary of Sterling Pumps Limited and two (2) subsidiaries of

Aturia International Pte Limited (AIPL), whose interim financial results and other financial information reflect total revenues of Rs 358.44 lacs, total net loss after tax of Rs. 404.40 lacs and total comprehensive loss of Rs. 404.40 lacs, for the quarter ended June 30, 2020.

- one (1) associate and one (1) joint venture, whose interim financial results includes the Group's share of net loss of Rs. 63.14 lacs and Group's share of total comprehensive loss of Rs. 63.14 lacs for the quarter ended June 30, 2020, as considered in the Statement whose interim financial results and other financial information have not been reviewed by their/any auditors.

These unaudited interim financial information/ financial results and other unaudited financial information have been approved and furnished to us by the management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries, joint venture and associate, is based solely on such unaudited interim financial results and other unaudited financial information. Our conclusion, in so far as it relates to the affairs of these subsidiaries, joint venture and associate, is based solely on such unaudited financial results and other unaudited financial information. We are unable to comment on the adjustments in relation to such balances, if any, had the same been subjected to review.

Our audit reports for the previous quarter and year ended March 31, 2020 and review report for the previous corresponding quarter ended June 30, 2019 were modified in connection with the above matter relating to unreviewed / unaudited subsidiaries, associate and joint venture.

6. **Qualified conclusion**

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review of other auditors referred to in paragraph 8 and 9 below, except for the possible effects of our observations in paragraphs 3 and 5 above, 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. **Emphasis of Matter paragraph**

We draw attention to Note 7 to the consolidated financial results, which describes the uncertainties and potential impact of the Covid-19 pandemic on the Group's operations and results as assessed by the management. The actual results may differ from such estimates depending on future developments. Our conclusion is not modified in respect of this matter.

8. The accompanying Statement includes the interim reviewed financial information/ financial results of:

- five (5) joint operations included in the standalone unaudited interim financial information/ financial results of the entities included in the Group, whose interim financial information/financial results reflect total revenues of Rs. 3,000 lacs, total net profit after tax of Rs. Nil and total comprehensive income of Rs. Nil for the quarter ended June 30, 2020 as considered in the respective standalone unaudited interim financial information/ financial results of the entities included in the Group which have been reviewed by their respective other auditors.

The independent auditor's report of these joint operations have been furnished to us or other auditors, 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 report of such other auditors and the procedures performed by us as stated in paragraph 3 above.

The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:

- one (1) subsidiary of Aturia International Pte Limited (AIPL), two (2) subsidiaries of WPIL SA Holdings Pty Limited (SAHPL) and consolidated financial information of one (1) subsidiary of AIPL including its two (2) subsidiaries, whose unaudited interim financial results include total revenues of Rs 14,454.55 lacs, total net profit after tax of Rs. 292.91 lacs, total comprehensive income of Rs. 217.14 lacs, for the quarter ended June 30, 2020, as considered in the Statement which have been reviewed by their respective / other independent auditors.

The independent auditor's reports on interim financial information/ financial results of these entities 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 in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

9. 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 audited by other auditors under generally accepted auditing standards applicable in their respective

countries. The Holding 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 Holding 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 report of other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Our conclusion on the Statement in respect of matters stated in para 8 and 9 above is not modified with respect to our reliance on the work done and the reports of the other auditors.

For S.R. Batliboi & Co. LLP
Chartered Accountants
ICAI Firm registration number: 301003E/E300005

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Location: Kolkata
Date: 2020.08.14 13:29:17 +05'30'

per Sanjay Kumar Agarwal
Partner
Membership No.: 060352
UDIN : 20060352AAAADV3740

Kolkata.
August 14, 2020

WPIL Limited
CIN : L36900WB1952PLC020274
Registered Office: "Trinity Plaza", 3rd floor,
84/1A Topsia Road (South),
Kolkata - 700046

Statement of Unaudited Consolidated Financial Results
For the Quarter ended 30th June, 2020

Rs. in Lacs

Sl.		Particulars	Quarter ended			Year ended
			June 30, 2020	March 31, 2020	June 30, 2019	March 31, 2020
			Unaudited	Audited (Refer Note 3)	Unaudited	Audited
1.		**Income**				
	a)	Revenue from Operations	20,197.84	28,307.31	19,654.58	90,888.72
	b)	Other Income	318.54	393.83	364.22	1,620.30
		Total Income	**20,516.38**	**28,701.14**	**20,018.80**	**92,509.02**
2.		**Expenses**				
	a)	Cost of Materials and components consumed	8,870.15	9,852.16	9,940.01	40,003.36
	b)	Changes in inventories of Finished Goods and Work in Progress	1,372.75	1,153.31	(1,019.52)	(713.14)
	c)	Employee Benefits Expense	4,231.16	4,553.03	4,900.55	18,238.94
	d)	Finance Costs	559.21	592.62	546.82	2,099.30
	e)	Depreciation and amortisation expenses	706.05	903.42	848.12	3,755.14
	f)	Other Expenses	3,739.06	7,269.98	5,159.55	21,525.26
		Total Expenses	**19,478.38**	**24,324.52**	**20,375.53**	**84,908.86**
3.		**Profit before Tax and share of profit of an associate and a joint venture (1-2)**	**1,038.00**	**4,376.62**	**(356.73)**	**7,600.16**
4.		**Share of profit/(loss) of an associate and a joint venture**	(63.14)	(50.47)	18.06	113.17
5.		**Profit before Tax (3+4)**	**974.86**	**4,326.15**	**(338.67)**	**7,713.33**
6.		**Tax Expenses**				
		- Current tax	595.13	1,140.26	818.56	2,954.76
		- Deferred tax expense / (credit)	(219.62)	283.59	(638.60)	(625.26)
		Total	**375.51**	**1,423.85**	**179.96**	**2,329.50**
7.		**Profit after Tax (5-6)**	**599.35**	**2,902.30**	**(518.63)**	**5,383.83**
8.		**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	(52.26)	(185.70)	(3.40)	(195.91)
		Income tax effect relating to above	(1.56)	(8.81)	1.19	(6.19)
		Items to be reclassified to profit or loss in subsequent periods:				
		Exchange differences on translation of foreign operations	526.45	(489.92)	324.60	(122.56)
		Total Other Comprehensive Income/(Loss) (net of tax)	**472.63**	**(684.43)**	**322.39**	**(324.66)**
9.		**Total Comprehensive Income (7+8)**	**1,071.98**	**2,217.87**	**(196.24)**	**5,059.17**
10.		**Profit attributable to:**	**599.35**	**2,902.30**	**(518.63)**	**5,383.83**
		Equityholders of the Parent	**659.01**	**2,490.38**	**268.03**	**5,621.55**
		Non-Controlling interests	**(59.66)**	**411.92**	**(786.66)**	**(237.72)**
		Total Comprehensive Income attributable to:	**1,071.98**	**2,217.87**	**(196.24)**	**5,059.17**
		Equityholders of the Parent	**935.71**	**2,062.36**	**488.09**	**5,438.61**
		Non-Controlling interests	**136.27**	**155.51**	**(684.33)**	**(379.44)**
11.		**Paid Up Equity Share Capital (Face value of Equity Share - Rs. 10 per share)**	**976.71**	**976.71**	**976.71**	**976.71**
12.		**Other Equity**				**44,387.00**
13.		**Basic and Diluted Earning Per Share** (not annualized except for the year ended 31st March, 2020)	**6.75**	**25.50**	**2.74**	**57.56**

Notes:

1. The above Consolidated Ind AS Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 14, 2020.
   The limited review of these results as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure requirements) Regulations 2015, has been completed by the statutory auditors of the Company.

2. As the Group's business activity falls within a single operating segment, comprising of engineering, manufacturing, installation and servicing of pumps of various sizes, no separate segment information is disclosed.

3. The figures of last quarter ended March 31, 2020 are the balancing figures between the audited figures in respect of the full financial year up to March 31, 2020 and the unaudited published year-to-date figures up to December 31, 2019, being the date of the end of the third quarter of the financial year which were subjected to limited review.

4. The above consolidated financial results include WPIL Limited ("the Company") and its 12 subsidiaries (including 10 step down subsidiaries) (the Company together with subsidiaries referred to as "Group"), 1 Associate, 1 Joint Venture and 5 Joint Operations.

5. The above financial results includes the figures for five (5) joint operations whose financial results and other financial information include total revenues of Rs. 3,000 Lacs, total net profit after tax of Nil and Total Comprehensive Income of Nil for the Quarter ended on June 30, 2020. During the current quarter, one joint operation has been discontinued.

6. These unaudited consolidated financial results includes unaudited financial results and other unaudited financial information in respect of two (2) direct subsidiaries of WPIL Limited, one (1) subsidiary of WPIL SA Holdings Pty Limited (SAHPL), one (1) subsidiary of Sterling Pumps Pty Limited and two (2) subsidiaries of Aturia International Pte Limited (AIPL), which have not been reviewed by their auditors, whose financial information/ financial results reflect total revenues of Rs. 358.44 lacs, Group's share of total net loss after tax of Rs. 404.40 lacs, Group's share of total comprehensive loss of Rs. 404.40 lacs, for the quarter ended June 30, 2020, as considered in the unaudited consolidated financial results. The unaudited consolidated financial results also includes the Group's share of net loss after tax of Rs. 63.14 lacs and total comprehensive loss of Rs. 63.14 lacs for the quarter ended June 30, 2020, as considered in the unaudited consolidated financial results, in respect of one (1) direct associate and one (1) joint venture of AIPL, based on their financial information/ financial results which have not been reviewed by their auditors.

7. On account of the outbreak of COVID-19 virus, the Government of India / Government of respective countries had imposed a nation-wide lockdown in the month of March, 2020 leading to temporary shut-down of the Group's manufacturing facilities and operations. Since then the respective Governments has progressively relaxed lockdown conditions and has allowed industries and businesses to resume operations and the Group has commenced its manufacturing and project operations across all its plants and project sites in a phased manner from early May 2020 after obtaining permissions from appropriate government authorities. Accordingly, sales volume for the quarter ended June 30, 2020 has been impacted and therefore, the results of this quarter are not comparable to previous quarter results. The management has assessed its liquidity position as on June 30, 2020 and does not anticipate any challenge in the Group's ability to continue as a going concern including recoverability of the carrying value of its property, plant and equipment and intangible assets. The impact of the pandemic in the subsequent periods is highly dependent on the situations as they evolve, and hence eventual impact may be different from that estimated as at the date of approval of these financial results.

8. There were no exceptional items during the quarter ended June 30, 2020.

For and on behalf of Board of Directors of WPIL Limited

PRAKASH AGARWAL

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Date: 2020.08.14 13:13:59 +05'30'

P. AGARWAL
(Managing Director)
DIN: 00249468

Place: Kolkata
Date:August 14, 2020