

W.S. INDUSTRIES (INDIA) LIMITED

CIN: L29142TN1961PLC004568

Registered Office: 108, Mount Poonamallee Road, Porur, Chennai - 600 116

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS (IND AS) FOR THE OUARTER AND NINE MONTHS ENDED 31.12.2018

QUARTER AND NINE MONTHS ENDED 31.12.2018
(under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015)

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8.		Quarter Ended	9 Months Ended	Quarter Ended
No.	Particulars [31.12.2018	31.12.2018	31.12.2017
NO.		Unaudited	Unaudited	Unaudited
1.	Total Income from Operations (net)	0.45	963.73	165.56
2.	Net Profit / (Loss) for the period (before Tax,			
	Exceptional / Extraordinary Items)	(262.98)**	(1617.12)**	(124.88)
3.	Net Profit / (Loss) for the period (before Tax,			
	after Exceptional / Extraordinary Items)	(397.91)@**	(18506.52)@**	(644.28)
4.	Net Profit / (Loss) for the period (after Tax, after			
	Exceptional / Extraordinary Items)	(352.69)@**#	(18461.30)@**#	(644.28)
5.	Total Comprehensive Income for the period			
	[Profit / (Loss) for the period (after tax) & other			
	Comprehensive Income (after tax)]	(352.69)@**#	(18461.30)@**#	(644.28)
6.	Equity Share Capital	2626.06	2626.06	2113.98
7.	Reserves(excluding Revaluation Reserve) as			
	shown in the audited Balance Sheet of the			
	Previous year			
8.	Earnings Per Share (for continuing and discontinuing operations) (of ₹.10/- each)			
	a) Basic	(1.46)	(70.66)	(3.20)
	b) Diluted	(1.46)	(70.66)	(3.20)
1. The above is an extract of the detailed format of Quarter and Nine Months Ended 31st Dec. 2018 Unaudited				

Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Financial Results for the quarter and Nine Months Ended 31st Dec. 2018 are available on the Stock Exchange Websites. (www.nseindia.com and www.bseindia.com) and onthe Company's website (www.wsindustries.in/KYC)

2. The above results were reviewed by the Audit Committee, approved and taken on record by the Board at its meeting held on 14th February 2019 and were subjected to Limited Review by the Statutory Auditors of the Company, in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirems) Regulation, 2015.

Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and

- 3. No production and related activities were carried out during the period.
- 4. @ The settlements implemented during the quarter with the surplus workers/executives have been expensed.

 5. **No Interest has been provided on the facilities availed from financial institutions during the period under review.
- Interest as per the Settlement Agreement will be expensed when it is paid.

 6. The Company has identified its Chennai Unit under Ind AS 105 and accordingly adjustments are shown separately
- in the statement of profit and loss.

 7. Revenue from operations for the period upto 30th June 2017 include Excise Duty on goods sold. With the implementation of Goods and Service Tax (GST) in India with effect from 1st July 2017, Excise Duty has subsumed into GST and hence revenue from operations for the period from 1st July 2017 does not include Excise Duty.
- # Earlier provision of Income Tax withdrawn.
- The Board in its meeting on 29th Nov. 2018 decided to close the Factory at Porur, Chennai with effect from close of business hours on 29th Nov. 2018, arising from the continuing suspension of production and settlement of the workforce.
- $10. Figures have been {\it regrouped/reclassified wherever necessary, to conform to this period's classifications}.$

Place : Chennai for W S INDUSTRIES (INDIA) LIMITED

Dated: 14th February, 2019 Director