



# W.S. INDUSTRIES (INDIA) LIMITED

CIN: L29142TN1961PLC004568

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

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS (IND AS) FOR THE QUARTER ENDED 30TH JUNE 2019 (under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015)

₹ in Lakhs

S. No.	Particulars	STANDALONE		
		Quarter Ended 30th June, 2019	12 Months Ended 31st March, 2019	Quarter Ended 30th June, 2018
		Unaudited	Audited	Unaudited
1.	Total income from operations (net)		966.73	954.44
2.	Net Profit / (Loss) for the period (before Tax, Exceptional/Extraordinary items)	(259.86)**	(571.35)	(1100.30)
3.	Net Profit / (Loss) for the period (before Tax, after Exceptional/Extraordinary items)	(412.48)**	(22459.97)	(17784.23)
4.	Net Profit / (Loss) for the period (after Tax, after Exceptional/Extraordinary items)	(412.48)	(22414.75)	(17784.23)
5.	Total Comprehensive income for the period {Profit/(Loss) for the period (after Tax) and other Comprehensive income (after Tax)}	(412.48)	(22414.75)	(17784.23)
6.	Equity Share Capital	2626.06	2626.06	2626.06
7.	Reserves(excluding Revaluation Reserve) as shown in the audited Balance Sheet of the Previous year		(7950.24)	
8.	Earnings Per Share (for continuing and discontinuing operations) (of ₹ 10/- each)			
	a) Basic	(1.69)	(85.83)	(67.84)
	b) Diluted	(1.69)	(85.83)	(67.84)

1. The above is an extract of the detailed format of Quarter Ended 30th June 2019 unaudited standalone financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the unaudited standalone financial results for the Quarter Ended 30th June 2019 are available on the Stock Exchange Websites. ([www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com)) and on the Company's website ([www.wsindustries.in/KYC](http://www.wsindustries.in/KYC))

2. The Unaudited Standalone Financial Results for the Quarter Ended 30th June 2019 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 (the Act) and guidelines under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

3. The above results were reviewed by the Audit Committee, approved and taken on record by the Board at its meeting held on 14th August 2019. The Statutory Auditors have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

4. The figures for the corresponding previous period/year's have been regrouped/reclassified wherever necessary, to make them comparable. The figures for the Quarter Ended March 31, 2019 are the balancing figures between the audited figure in respect of the full financial year and the published year to date figures up to the third quarter for the relevant financial year which were subjected to Limited Review by the Statutory Auditors.

5. No production and related activities were carried out during the period.

6. \*\*No Interest has been provided on the facilities availed from financial institutions during the period under review.

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

8. The Company has considered Electro-porcelain products and Turnkey Projects business segment as the primary segment for disclosure.

Chennai  
14th August, 2019

for W.S. Industries (India) Limited  
Director



# W.S. INDUSTRIES (INDIA) LIMITED

CIN: L29142TN1961PLC004568

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

## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS (IND AS) FOR THE QUARTER ENDED 30TH JUNE 2019 (under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015)

₹ in Lakhs

S. No.	Particulars	CONSOLIDATED		
		Quarter Ended 30th June, 2019	12 Months Ended 31st March, 2019	Quarter Ended 30th June, 2018
		Unaudited	Audited	Unaudited
1.	Total income from operations (net)		966.73	954.44
2.	Net Profit / (Loss) for the period (before Tax, Exceptional/Extraordinary items)	(274.36)**	(578.00)	(1100.42)
3.	Net Profit / (Loss) for the period (before Tax, after Exceptional/Extraordinary items)	(426.98)**	(22466.62)	(17784.35)
4.	Net Profit / (Loss) for the period (after Tax, after Exceptional/Extraordinary items)	(426.98)	(22421.40)	(17784.35)
5.	Total Comprehensive income for the period {Profit/(Loss) for the period (after Tax) and other Comprehensive income (after Tax)}	(412.91)	(22421.43)	(17784.35)
6.	Equity Share Capital	2626.06	2626.06	2626.06
7.	Reserves(excluding Revaluation Reserve) as shown in the audited Balance Sheet of the Previous year		(13560.50)	
8.	Earnings Per Share (for continuing and discontinuing operations) (of ₹ 10/- each)			
	a) Basic	(1.69)	(85.86)	(67.84)
	b) Diluted	(1.69)	(85.86)	(67.84)

1. The above is an extract of the detailed format of Quarter Ended 30th June 2019 unaudited consolidated financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the unaudited consolidated financial results for the Quarter Ended 30th June 2019 are available on the Stock Exchange Websites. ([www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com)) and on the Company's website ([www.wsindustries.in/KYC](http://www.wsindustries.in/KYC))

2. The Unaudited Consolidated Financial Results for the Quarter Ended 30th June 2019 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 (the Act) and guidelines under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

3. The above results were reviewed by the Audit Committee, approved and taken on record by the Board at its meeting held on 14th August 2019. The Statutory Auditors have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

4. In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, the Company has disclosed Consolidated Quarterly Results from the current quarter ended June 30, 2019. The consolidated results of the corresponding periods are management certified figures.

5. The figures for the corresponding previous period/year's have been regrouped/reclassified wherever necessary, to make them comparable. The figures for the quarter ended March 31, 2019 are the balancing figures between the audited figure in respect of the full financial year and the published year to date figures up to the third quarter for the relevant financial year which were subjected to Limited Review by the Statutory Auditors.

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

7. The Subsidiary Companies considered in the consolidated financial statements are W.S. T & D Limited (till the date of cessation of control on 09th June 2019) and Vidagara Tech Park Private Limited. Country of incorporation is India and the percentage of voting power by W.S. Industries (India) limited is 0.13% and 100% respectively as on 30th June 2019.

8. The conversion of Series B Debentures allotted by the Subsidiary M/s.W.S. T & D Limited into equity shares on 10th June 2019 resulted in the cessation of control of the holding company in M/s.W.S. T & D Limited. This is accordingly reflected in the books of the Company under Ind AS 110 in Consolidated Financial Statements for the quarter ended 30th June 2019.

9. No production and related activities were carried out in the Holding Company during the period.

10. \*\*No Interest has been provided in the Holding Company on the facilities availed from financial institutions during the period under review.

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