

## ***A.R.Das & Associates***

Chartered Accountants

1, 2 & 3 Woodburn Court  
Woodburn Road  
Kolkata - 700020  
Phone : (033) 2973-0430  
Email : swarnendu\_c@yahoo.co.in

Review Report to  
The Board of Directors  
WEBFIL Limited  
Yule House  
8 Dr. Rajendra Prasad Sarani  
Kolkata – 700001

### **Report on Limited Review of WEBFIL Limited for the quarter ended 30<sup>th</sup> June, 2021**

We have reviewed the accompanying statement of unaudited financial results of **WEBFIL Limited** (“the Company”) for the quarter and three months ended 30<sup>th</sup> June, 2021 (“the results”). This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the financial statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Place:** Kolkata.

**Date:** 8th October, 2021.

For A R Das & Associates

Chartered Accountants

Firm Registration No. 306109E

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SWARNENDU CHAUDHURY  
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Swarnendu Chaudhury

Partner

M.No: 055439

UDIN: 21055439AAAAAR9187

# WEBFIL LIMITED

Regd. Office: "YULE HOUSE" , 8, Dr. Rajendra Prasad Sarani, Kolkata - 700001

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

[Rs. lakhs]

Sl. No.	Particulars	Quarter ended 30.06.2021 [Unaudited]	Quarter ended 31.03.2021 [Audited]	Quarter ended 30.06.2020 [Unaudited]	Previous Year Ended 31.03.2021 [Audited]
1.	<b>Income</b>				
	a) Revenue from Operations	340.03	1,495.99	257.33	3,842.54
	b) Other Operating Revenue	-	3.81	-	3.81
	c) Other Income	14.50	2.81	0.68	29.78
	Total	354.53	1,502.61	258.01	3,876.13
2.	<b>Expenses</b>				
	a) Cost of Materials consumed	195.02	523.15	127.59	1,004.84
	b) Purchase of stock-in-trade	51.57	506.01	60.07	1,075.08
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(55.52)	(205.11)	(13.46)	55.26
	d) Employees benefit expenses	154.76	91.40	178.91	648.83
	e) Finance costs	30.11	40.92	46.32	175.15
	f) Depreciation and Amortization Expenses	2.25	(2.20)	2.80	9.00
	g) Other Expenses	118.11	288.07	64.57	667.58
	Total	496.30	1,242.24	466.80	3,635.74
3	Profit from operations before exceptional items and tax (1-2)	(141.77)	260.37	(208.79)	240.39
4.	Exceptional Items	-	-	-	-
5.	Profit before tax (3-4)	(141.77)	260.37	(208.79)	240.39
6.	Tax Expense				
	Current Tax	-	51.77	-	51.77
	Deferred Tax	-	42.30	-	42.30
	Total Tax Expense	-	94.07	-	94.07
7.	Net Profit from operations (5-6)	(141.77)	166.30	(208.79)	146.32
8.	Other Comprehensive Income (OCI)				
	(a) Items that will not be reclassified to Profit or Loss	-	(28.57)	-	(28.57)
	(b) Income tax relating to Items that will not be reclassified to Profit or Loss	-	7.43	-	7.43
	(c) Items that will be reclassified to Profit or Loss				-
9.	Total Comprehensive Income for the period (7+8)	(141.77)	145.16	(208.79)	125.18
10.	Paid up Equity Share Capital of ` 10 each	853.25	853.25	853.25	853.25
11.	Other Equity excluding revaluation reserves	-	-	-	99.21
12.	Earnings per Equity Share of face value ` 10 (EPS)				
	(a) Basic (`)	(1.66)	1.95	(2.45)	1.71
	(b) Diluted (`)	(1.66)	1.95	(2.45)	1.71
	(Not annualised)				

**SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES**

Sl. No.	Particulars	Quarter ended 30.06.2021 [Unaudited]	Quarter ended 31.03.2021 [Audited]	Quarter ended 30.06.2020 [Unaudited]	Previous Year Ended 31.03.2021 [Audited]
1.	Segment Revenue				
[a]	Filament Division	-	36.98	16.53	135.89
[b]	Digital Division	340.03	1,462.82	240.80	3,710.46
	Total	340.03	1,499.80	257.33	3,846.35
	Less : Inter Segment Revenue	-	-	-	-
	Net Sales/Income from Operations	340.03	1,499.80	257.33	3,846.35
2.	Segment Results				
[a]	Filament Division	(57.64)	(29.47)	(69.15)	(212.89)
[b]	Digital Division	(96.99)	352.74	(139.64)	500.75
[c]	Un-allocated	12.86	(62.90)	-	(47.47)
	Total	(141.77)	260.37	(208.79)	240.39
	Less : Un-allocable Interest, Other Expenditure and Income	-	-	-	-
	Total Profit/Loss(-) Before Tax	(141.77)	260.37	(208.79)	240.39
3.	Segment Assets				
[a]	Filament Division	233.15	257.70	308.00	257.70
[b]	Digital Division	5,554.17	5,760.68	4,987.57	5,760.68
[c]	Un-allocated	344.77	293.60	180.40	293.60
	Total	6,132.09	6,311.98	5,475.97	6,311.98
4.	Segment Liabilities				
[a]	Filament Division	589.98	684.97	438.40	684.97
[b]	Digital Division	4,042.29	4,032.68	3,352.13	4,032.68
[c]	Un-allocated	689.13	641.87	1,066.95	641.87
	Total	5,321.40	5,359.52	4,857.48	5,359.52

**Notes:**

- The above Unaudited Financial Results for the quarter ended 30th June, 2021 have been reviewed by the Audit Committee and were taken on record by the Board of Directors of the Company at its meeting held on 8th October, 2021
- The Company does not have any exceptional or extraordinary item to report for the above periods.
- This Statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The Statutory Auditors of the Company have carried out a Limited Review of the Financial Results for the quarter ended 30.06.2021.
- Computation of Income Tax and Deferred Tax would be made at the year end.
- The Accounting policies and method of computation are being followed consistently in this interim report.
- Previous periods' figures have been re-grouped/re-classified wherever considered necessary.
- Based on the current estimates, the Company does not expect any significant impact of COVID-19 on the carrying amounts of property, plant & equipment, investments, inventories, trade receivables etc. However, the current economic environment could temporarily result in a lower demand in FY'22 vis-a-vis FY'21.
- The figures for the quarter ended March 31, 2021 are the balancing figures between audited figures in respect of the full financial year 2020-21 and the published year to date figures up to the third quarter of financial years ended March 31, 2021.

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For and on behalf of  
**WEBFIL LIMITED**  
SUJIT CHAKRAVORTI Digitally signed by SUJIT  
CHAKRAVORTI  
Date: 2021.10.08 14:47:13 +05'30'  
(Director)

Place: Kolkata  
Dated : 8th October, 2021