



N. C. Banerjee & Co
CHARTERED ACCOUNTANTS

"COMMERCE HOUSE"
2 Ganesh Chandra Avenue
1st Floor, Room No. 9
Kolkata – 700 013

14.11.2022

Limited Review Report on Unaudited Financial Results of WEBFIL Limited for the Quarter /Half-year ended 30th September, 2022 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Independent Auditors' Review Report,

To
The Board of Directors,
WEBFIL Limited
"Yule House"
8, Dr. Rajendra Prasad Sarani,
Kolkata-700 001

Introduction

We have reviewed the accompanying statement (the Statement) of unaudited financial results of **WEBFIL Limited** (the Company) for the Quarter /Half-year ended 30th September 2022. This Statement, which is the responsibility of the Company's Management and have been approved by the Board of Directors, and has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.



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Branch Office: 54A, Kunj Vihar, Chira Chas, Bokaro, Jharkhand – 827013.
Branch Office: 502-B, Techno Park-I, Thakur Village, Kandivali East, Mumbai – 400101.

Scope of Review

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Conclusion

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 statements, prepared in accordance with applicable IND AS except IND AS -12 "Income Tax" in respect of Deferred Tax and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Kolkata

Date : 14th November 2022

FOR N. C. BANERJEE & CO.
CHARTERED ACCOUNTANTS
FRN – 302081E



CA. SUBHABRATA GHOSH
PARTNER

MEMBERSHIP NO: 069864
UDIN- 22069864BDBQVX2041

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WEBFILL LIMITED

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2022

(₹ lakhs)

Sl. No.	Particulars	3 months ended 30.09.2022 (Unaudited)	Preceding 3 months ended 30.06.2022 (Unaudited)	Corresponding 3 months ended in the Previous year 30.09.2021 (Unaudited)	Year to date figures for current period Ended 30.09.2022 (Unaudited)	Year to date figures for previous period Ended 30.09.2021 (Unaudited)	Previous Year Ended 31.03.2022 (Audited)
1.	Income						
	a) Revenue from Operations	981.03	760.98	1,370.06	1,742.01	1,710.09	4,173.32
	b) Other Operating Income		-	-	-	-	3.19
	c) Other Income	21.75	1.47	2.23	23.22	16.73	107.39
	Total	1,002.78	762.45	1,372.29	1,765.23	1,726.82	4,283.90
2.	Expenditure						
	a) Cost of Materials consumed	492.97	210.75	390.57	703.72	585.59	1,720.05
	b) Purchase of stock-in-trade	117.41	39.77	309.97	157.18	361.54	804.58
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	6.52	143.70	50.21	150.22	(5.31)	(165.26)
	d) Employees benefit expenses	155.25	155.00	153.40	310.25	308.16	608.53
	e) Finance costs	22.07	19.72	33.57	41.79	63.68	128.77
	f) Depreciation and Amortization Expenses	1.88	1.87	1.85	3.75	4.10	8.01
	g) Other Expenses	161.81	171.22	239.24	333.03	357.35	914.98
	Total	957.91	742.03	1,178.81	1,699.94	1,675.11	4,019.66
3.	Profit from operations before exceptional items and tax (1-2)	44.87	20.42	193.48	65.29	51.71	264.24
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit before tax (3-4)	44.87	20.42	193.48	65.29	51.71	264.24
6.	Tax Expense						
	Current Tax	10.00	5.00	5.00	15.00	5.00	45.19
	Deferred Tax	-	-	-	-	-	45.73
	Total Tax Expense	10.00	5.00	5.00	15.00	5.00	90.92
7.	Net Profit from for the period operations (5-6)	34.87	15.42	188.48	50.29	46.71	173.32
8.	Other Comprehensive Income (OCI)						
	(a) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(12.69)
	(b) Income tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	3.30
	(c) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
9.	Total Comprehensive Income for the period (7+8)	34.87	15.42	188.48	50.29	46.71	163.93
10.	Paid up Equity Share Capital of ₹ 10 each	853.25	853.25	853.25	853.25	853.25	853.25
11.	Other Equity excluding revaluation reserves	-	-	-	-	-	263.13
12.	Earnings per Equity Share of face value ₹ 10 (EPS)						
	(a) Basic (₹)	0.41	0.18	2.21	0.59	0.55	2.03
	(b) Diluted (₹)	0.41	0.18	2.21	0.59	0.55	2.03
	(Not annualised)						



SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES							
Sl. No.	Particulars	3 months ended 30.09.2022 (Unaudited)	Preceding 3 months ended 30.06.2022 (Unaudited)	Corresponding 3 months ended in the Previous year 30.09.2021 (Unaudited)	Year to date figures for current period Ended 30.09.2022 (Unaudited)	Year to date figures for previous period Ended 30.09.2021 (Unaudited)	Previous Year Ended 31.03.2022 (Audited)
1.	Segment Revenue						
[a]	Filament Division	9.11	22.71	23.64	31.82	23.64	56.78
[b]	Digital Division	971.92	738.27	1,346.42	1,710.19	1,686.45	4,119.73
	Total	981.03	760.98	1,370.06	1,742.01	1,710.09	4,176.51
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	981.03	760.98	1,370.06	1,742.01	1,710.09	4,176.51
2.	Segment Results						
[a]	Filament Division	(60.01)	(33.01)	(57.61)	(93.02)	(115.25)	(211.52)
[b]	Digital Division	84.30	53.43	251.09	137.73	154.10	470.12
[c]	Un-allocated	20.58	-	-	20.58	12.86	5.64
	Total	44.87	20.42	193.48	65.29	51.71	264.24
	Less : Un-allocable Interest, Other Expenditure and Income	-	-	-	-	-	-
	Total Profit/Loss(-) Before Tax	44.87	20.42	193.48	65.29	51.71	264.24
3.	Segment Assets						
[a]	Filament Division	189.54	186.11	213.82	189.54	213.82	188.46
[b]	Digital Division	5,379.87	5,313.44	6,022.44	5,379.87	6,022.44	5,519.31
[c]	Un-allocated	423.76	433.58	333.67	423.76	333.67	463.60
	Total	5,993.17	5,933.13	6,569.93	5,993.17	6,569.93	6,171.37
4.	Segment Liabilities						
[a]	Filament Division	375.42	324.19	652.50	375.42	652.50	368.70
[b]	Digital Division	3,730.41	4,054.16	4,311.87	3,730.41	4,311.87	4,039.43
[c]	Un-allocated	720.67	412.98	606.39	720.67	606.39	646.86
	Total	4,826.50	4,801.33	5,570.76	4,826.50	5,570.76	5,054.99



STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2022

₹ lakhs

Sl. No	Particulars	As at	As at
		30.09.2022	31.03.2022
		[Unaudited]	[Audited]
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	111.76	115.28
	(b) Financial Assets		
	(i) Investments	51.45	51.45
	(ii) Trade receivables	-	-
	(iii) Loans	394.26	355.44
	(c) Deferred tax assets (net)	97.71	97.71
	(d) Other non-current assets	78.21	78.21
	Total Non-current Assets	733.39	698.09
2	Current Assets		
	(a) Inventories	2,845.62	2,694.78
	(b) Financial Assets		
	(i) Trade receivables	2,003.85	2,102.37
	(ii) Cash and cash equivalents	111.22	327.93
	(iii) Other Financial Assets	24.60	17.04
	(c) Current Tax Assets (Net)	130.42	133.51
	(d) Other current assets	144.07	197.65
	Total Current Assets	5,259.78	5,473.28
	TOTAL ASSETS	5,993.17	6,171.37
B	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	853.25	853.25
	(b) Other Equity	313.42	263.13
	Total Equity	1,166.67	1,116.38
	Liabilities		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	28.69	36.17
	(b) Provisions	184.21	224.54
	Total Non-current Liabilities	212.90	260.71
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,538.09	1,615.64
	(ii) Trade payables	1,691.09	1,820.55
	(iii) Other financial liabilities	1,299.26	1,266.08
	(b) Other current liabilities	10.82	51.61
	(c) Provisions	74.34	40.40
	Total Current liabilities	4,613.60	4,794.28
	TOTAL EQUITY AND LIABILITIES	5,993.17	6,171.37

Notes:

- The above Unaudited Financial Results for the quarter and half year ended 30th September, 2022 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 14th November 2022.
- 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 Obligations 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 30th September 2022.
- Deferred Tax would be considered at the year end.
- The Accounting policies are being followed consistently in this interim report.
- Previous periods' figures have been re-grouped/re-classified wherever considered necessary.



For and on behalf of
WEBFIL LIMITED

SUJIT
CHAKRAV
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Digitally signed
by SUJIT
CHAKRAVORTI
Date: 2022.11.14
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(Director)