



## ADD & ASSOCIATES

Chartered Accountants

P-168, Sector -B

Metropolitan Co-Op Hsg. Soc. Ltd.

Canal South Road

Kolkata - 700 105

Phone : 2323-0178/2242-0406

E-mail : add\_associates@yahoo.in

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, 2017.**

We have reviewed the accompanying statement of unaudited financial results of **WEBFIL LIMITED** ("the Company") for the quarter ended 30<sup>th</sup> June, 2017 ("the results"). The Statement has been prepared by the Company pursuant to 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 which has been initiated by us for the purpose of identification. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard for Interim Financial Reporting ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 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.

For **ADD & ASSOCIATES**

Chartered Accountants

**(CA Nimai Kumar Das)**

Partner

Membership No. : 051309

FRN : 308064E

**Place:** Kolkata,

**Dated:** 13<sup>th</sup> September, 2017

# 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, 2017

[Rs. in lakhs]

Sl. No.	Particulars	Quarter ended 30.06.2017	Quarter ended 31.03.2017	Quarter ended 30.06.2016	Year Ended 31.03.2017
1.	<b>Income</b>				
	a) Revenue from Operations	887.15	932.81	885.07	3493.36
	b) Other Operating Income	0.74	1.44	0.70	2.88
	<b>Total</b>	<b>887.89</b>	<b>934.25</b>	<b>885.77</b>	<b>3496.24</b>
2.	<b>Expenditure</b>				
	a) Cost of Materials consumed	431.85	68.66	172.53	760.36
	b) Purchase of stock-in-trade	126.88	246.81	461.45	1062.95
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-78.33	109.63	-95.70	63.26
	d) Employees benefit expenses	173.27	195.92	166.66	750.21
	e) Depreciation and amortisation expenses	2.12	-0.18	2.50	8.32
	f) Other Expenses	190.82	267.38	126.04	692.69
	<b>Total</b>	<b>846.61</b>	<b>888.22</b>	<b>833.48</b>	<b>3337.79</b>
3	Profit from Operations before Other Income, Finance cost & Exceptional Items (1-2)	41.28	46.03	52.29	158.45
4.	Other Income	3.28	5.09	2.49	26.72
5.	Profit from Operations before , Finance cost & Exceptional Items (3+4)	44.56	51.12	54.78	185.17
6.	Finance cost	35.39	33.21	34.34	138.38
7.	Profit form ordinary activities after Finance cost but before Exceptional Items (5-6)	9.17	17.91	20.44	46.79
8.	Exceptional Items	0	0	0	0
9.	Profit(+)/Loss(-) from Ordinary Activities before tax (7+8)	9.17	17.91	20.44	46.79
10.	Tax Expense	0	-7.92	0	-7.92
11.	Net Profit(+)/Loss(-) from Ordinary Activities for the period after tax (9-10)	9.17	25.83	20.44	54.71
12.	Other Comprehensive Income (OCI)				
(a)	Items that will not be reclassified to Profit or Loss	-4.26	-4.26	-13.99	-17.02
(b)	Items that will be reclassified to Profit or Loss	-	-	-	-
13.	<b>Total Comprehensive Income for the period</b>	<b>4.91</b>	<b>21.57</b>	<b>6.45</b>	<b>37.69</b>
14.	Paid up Equity Share Capital of ₹ 10 each	853.25	853.25	853.25	853.25
15.	Reserves excluding revaluation reserves (*)	-	-	-	-812.43
16.	Earnings per share(EPS) before/after extraordinary items				
(a)	Basic (₹)	0.06	0.11	0.08	0.30
(b)	Diluted (₹)	0.06	0.11	0.08	0.30
	(Not annualised)				

(\*) Reserves includes Surplus/Deficit Balance of Profit & Loss Account



J. B.

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES					
Sl. No.	Particulars	Quarter ended 30.06.2017	Quarter ended 31.03.2017	Quarter ended 30.06.2016	Year Ended 31.03.2017
1.	Segment Revenue				
[a]	Filament Division	104.71	109.15	135.07	496.12
[b]	Digital Division	783.18	825.10	750.70	3000.12
	Total	887.89	934.25	885.77	3496.24
	Less : Inter Segment Revenue	0	0	0	0
	Revenue from Operations	887.89	934.25	885.77	3496.24
2.	Segment Results				
[a]	Filament Division	-69.45	-62.14	-58.53	-265.54
[b]	Digital Division	74.36	75.79	64.98	285.02
[c]	Un-allocated	-	-	-	10.29
	Total	4.91	13.65	6.45	29.77
	Less : Un-allocable Interest, Other Expenditure and Income	0	0	0	0
	Total Profit/Loss(-) Before Tax	4.91	13.65	6.45	29.77
2.	Segment Assets				
[a]	Filament Division	239.52	279.54	368.76	279.54
[b]	Digital Division	3343.09	2985.04	3067.58	2985.04
[c]	Un-allocated	1074.06	991.30	887.08	991.30
	Total	4656.67	4255.88	4323.42	4255.88
3.	Segment Liabilities				
[a]	Filament Division	770.66	863.92	932.19	863.92
[b]	Digital Division	2830.14	2840.54	2360.17	2840.54
[c]	Un-allocated	805.74	306.20	734.82	306.20
	Total	4406.54	4010.66	4027.18	4010.66

**Notes:**

1. The above Unaudited Financial Results for the quarter ended 30th June, 2017 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 13th September, 2017 .
2. The Company does not have any exceptional or extraordinary item to report for the above periods.
3. This Statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
4. The Statutory Auditors of the Company have carried out a Limited Review of the Financial Results for the quarter ended 30.06.2017.
5. In the above statement, for the 'Corresponding quarter ended in the previous year', i.e., for the quarter ended 30th June, 2016, and for the quarter ended 31st March, 2017, Ind-AS compliant financial results have been provided, but such results have not been subjected to limited review/audit, and for the previous year ended 31st March, 2017, Ind-AS compliant financial results have been provided, but such results have not been subjected to limited review/audit. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
6. There is a possibility that these quarterly financial results alongwith the provisional financial statement as of and for the quarter ended 30th June, 2017 may require adjustments before constituting the final Ind AS financial statements as of and for the year ending 31st March, 2018 due to changes in financial reporting requirements arising from new or revised standards or interpretations issued by MCA or changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS as permitted under Ind AS 101.
7. Employee benefit costs for the interim period is calculated on a year to date basis using the actuarially determined cost rate at the end of the prior year, adjusted for significant market fluctuations and for significant one-off events, such as plan amendmendts, curtailments and settlements. In absence of, significant market fluctuations and one-off events, the estimate of acturial obligations is rolled forward in the scheme based on prior assumptions and adjusted for significant changes.



*J. & A.*

8. The reconciliation of Net Profit reported in accordance with Indian GAAP to Total Comprehensive income as per Ind AS is given below:

[INR in lakhs]

Particulars	Quarter ended 30th June, 2016
Net Profit as per Indian GAAP	6.45
Reclassification of net actuarial gain on employee defined benefit obligations to OCI	13.99
Net Profit before OCI	20.44
Reclassification of net actuarial gain on employee defined benefit obligation	13.99
Total Comprehensive income as per Ind AS	6.45

9. Previous periods'/year's figures have been re-grouped/re-classified wherever necessary, to conform with current period's classification.



Place: Kolkata

Dated : 13th September, 2017

For and on behalf of  
WEBFIL LIMITED

  
(Director)