



WEBFIL LIMITED

"YULE HOUSE"

8, DR. RAJENDRA PRASAD SARANI, KOLKATA - 700001

PHONE : 033 2242 8210/8550/1988, 2248 4671, 2243 1555

FAX : +91 33 2242 1335

e-mail : webfil@webfilindia.com

website : www.webfilindia.com

CIN No. : L36900WB1979SGC032046

10.02.2025

Ref. No. WEBFIL/CSE

The Secretary,
The Calcutta Stock Exchange Limited,
7, Lyons Range,
Kolkata – 700 001

Dear Sir/Madam,

Output of 233rd Board Meeting held on 10.02.2025 started at 4.30 P.M. & end on 5.50 P.M.

**Compliance of SEBI (Listing Obligation & Disclosure requirements) Regulations, 2015, as amended
(for the Quarter & Nine Months ended 31st December, 2025)**

With reference to the above we are enclosing herewith the following compliances:

1. Output of 233rd Board Meeting held on 10.02.2025 started at 4.30 P.M. and end on 5.50 P.M. for approval of Unaudited Financial Accounts (Standalone & Consolidated) for the Quarter and Nine Months ended on 31.12.2024 as per requirement of Regulation 33 of the SEBI (LODR), 2015 as amended till date.

This is for information and record.

Thanking you.

Yours faithfully,

For and on behalf of WEBFIL LIMITED

(Jayanta Kumar Datta)

Dy. General Manager (F&A), CFO



(A member of Yule Group of Companies)

Works : Gayeshpur, Kalyani, Nadia, West Bengal-741234, Phone : 033 2589 8831/6470/7179/1619/8713, Fax:+91 33 2589 8833



MAHESHWARI & ASSOCIATES

Chartered Accountants

8B Middleton Street, 6A Geetanjali

Kolkata 700071, India

T. +91 33 2229 8936 / 6758

E. kolkata@maheshwariassociates.com

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Limited Review Report on Unaudited Standalone Financial Results of WEBFIL Limited for the Quarter and Nine Months ended 31st December, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Limited Review Report

To

The Board of Directors,

WEBFIL Limited

"Yule House"

8, Dr. Rajendra Prasad Sarani,

Kolkata – 700 001.

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **WEBFIL Limited** ("the Company"), for the quarter and nine months ended 31st December, 2024 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*", prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above; nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 34 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, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

For **Maheshwari & Associates**

Chartered Accountants

FRN : 311008E

CA. P.K. Roy Chowdhury

Partner

Membership No. 055924

UDIN : 25055924BMJNZ9491

Place : Kolkata

Date : 10th February, 2025



MAHESHWARI & ASSOCIATES

Chartered Accountants

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Limited Review Report on Unaudited Consolidated Financial Results of WEBFIL Limited for the Quarter and Nine Months ended 31st December, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Limited Review Report

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

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **WEBFIL Limited** ("the Parent") and its joint venture, for the quarter and nine months ended 31st December, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Parent's Management (the 'Management') and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. The Statement includes the financial results / financial information of the following Joint Venture entity:

Name of Company	Extent of Holding
New Town Telecom Infrastructure Development Company Limited (NTTIDCO)	49%



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Chartered Accountants

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5. Other Matters

The Statement includes the Parent's share of net profit after tax of Rs.153.45 lakhs and Rs.522.89 lakhs for the quarter and nine months ended 31st December, 2024 respectively in respect of the sole joint venture whose financial statements / financial information/financial results have not been reviewed by us. These financial statements / financial information/financial results are un-reviewed/unaudited and have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the joint venture, is based solely on such unreviewed / unaudited, management certified financial statements/financial information/financial results.

Our conclusion on the Statement is not modified in respect of these matters.

For Maheshwari & Associates

Chartered Accountants

FRN : 311008E

CA. P.K. Roy Chowdhury

Partner

Membership No. 055924

UDIN : 25055924BMJOAA4979

Place : Kolkata

Date : 10th February, 2025

WEBFIL LIMITED

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER, 2024

[₹ lakhs]

Sl. No.	Particulars	3 months ended 31.12.2024 [Unaudited]	Preceding 3 months ended 30.09.2024 [Unaudited]	Corresponding 3 months ended in the Previous year 31.12.2023 [Unaudited]	Year to date figures for current period ended 31.12.2024 [Unaudited]	Year to date figures for previous period ended 31.12.2023 [Unaudited]	Previous Year ended 31.03.2024 [Audited]
1.	Income						
	a) Revenue from Operations	1,413.15	910.73	794.39	3,109.94	2,372.91	4,679.19
	b) Other Operating Income	-	-	-	1.48	-	-
	c) Other Income	33.54	1.47	26.69	36.98	29.17	56.81
	Total	1,446.69	912.20	821.08	3,148.40	2,402.08	4,736.00
2.	Expenditure						
	a) Cost of Materials consumed	341.53	247.33	377.04	796.91	872.68	1,265.15
	b) Purchase of stock-in-trade	129.46	291.88	138.54	722.54	427.66	1,634.36
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	293.85	2.77	(126.01)	235.96	(181.50)	(146.09)
	d) Employees benefit expenses	141.78	130.47	135.24	401.80	395.58	538.03
	e) Finance costs	27.62	26.39	29.78	82.61	85.52	115.33
	f) Depreciation and Amortization Expenses	1.00	1.00	1.70	3.00	4.89	6.52
	g) Other Expenses	347.16	171.76	189.53	666.23	671.94	1,012.09
	Total	1,282.40	871.60	745.82	2,909.05	2,276.77	4,425.39
3	Profit before exceptional items and tax (1-2)	164.29	40.60	75.26	239.35	125.31	310.61
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit before tax (3-4)	164.29	40.60	75.26	239.35	125.31	310.61
6.	Tax Expense						
	Current Tax	48.24	12.83	21.91	72.39	32.02	69.92
	Deferred Tax	4.21	(2.87)	(33.85)	0.55	(29.50)	9.28
	Total Tax Expense	52.45	9.96	(11.94)	72.94	2.52	79.20
7.	Net Profit for the period (5-6)	111.84	30.64	87.20	166.41	122.79	231.41
8.	Other Comprehensive Income (OCI)						
	(a) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(8.02)
	(b) Income tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	2.09
	(c) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
9.	Total Comprehensive Income for the period (7+8)	111.84	30.64	87.20	166.41	122.79	225.48
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)	-	-	-	-	-	675.38
12.	Earnings per Equity Share of face value ₹ 10 (EPS)						
	(a) Basic (₹)	1.31	0.36	1.02	1.95	1.44	2.71
	(b) Diluted (₹)	1.31	0.36	1.02	1.95	1.44	2.71
	(Not annualised)						

**STATEMENT OF UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES
FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2024**

[₹ lakhs]

Sl. No.	Particulars	3 months ended 31.12.2024 [Unaudited]	Preceding 3 months ended 30.09.2024 [Unaudited]	Corresponding 3 months ended in the Previous year 31.12.2023 [Unaudited]	Year to date figures for current period ended 31.12.2024 [Unaudited]	Year to date figures for previous period ended 31.12.2023 [Unaudited]	Previous Year ended 31.03.2024 [Audited]
1.	Segment Revenue						
[a]	Filament Division	-	8.84	-	10.32	1.29	1.29
[b]	Digital Division	1,413.15	901.89	794.39	3,101.10	2,371.62	4,677.90
	Total	1,413.15	910.73	794.39	3,111.42	2,372.91	4,679.19
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	1,413.15	910.73	794.39	3,111.42	2,372.91	4,679.19
2.	Segment Results						
[a]	Filament Division	(25.28)	(32.98)	(31.33)	(80.50)	(97.07)	(113.97)
[b]	Digital Division	186.32	99.97	110.65	371.59	282.18	514.19
[c]	Un-allocated	30.87	-	25.72	30.87	25.72	25.72
	Total	191.91	66.99	105.04	321.96	210.83	425.94
	Less : Finance cost	27.62	26.39	29.78	82.61	85.52	115.33
	Total Profit/Loss(-) Before Tax	164.29	40.60	75.26	239.35	125.31	310.61
3.	Segment Assets						
[a]	Filament Division	93.96	95.20	180.87	93.96	180.87	128.89
[b]	Digital Division	6,340.07	6,130.79	5,642.51	6,340.07	5,642.51	6,416.54
[c]	Un-allocated	209.40	211.36	268.87	209.40	268.87	134.52
	Total	6,643.43	6,437.35	6,092.25	6,643.43	6,092.25	6,679.95
4.	Segment Liabilities						
[a]	Filament Division	344.81	330.91	348.40	344.81	348.40	332.30
[b]	Digital Division	4,425.60	4,305.76	4,019.62	4,425.60	4,019.62	4,618.01
[c]	Un-allocated	177.98	217.48	298.28	177.98	298.28	201.01
	Total	4,948.39	4,854.15	4,666.30	4,948.39	4,666.30	5,151.32

The company has reported segment information as per Ind AS 108 "Operating Segments". The company has identified two segments i.e. Filament Division and Digital Division. The identification of operating segments is consistent with performance assessment and resource allocation by the management. These operating segments are monitored by the management and strategic decisions are made on the basis of segment operating results.

Notes:

- The above Unaudited Standalone Financial Results for the quarter and nine months ended 31st December, 2024 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 10th February, 2025.
- The Company does not have any exceptional 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 and nine months ended 31st December 2024.
- 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

Sujata Roy Digitally signed by Sujata Roy
Date: 2025.02.10 17:03:00
+05'30'

Place : Kolkata
Dated : 10th February, 2025

Director (DIN: 07209179)

WEBFIL LIMITED

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

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2024

[₹ lakhs]

Sl. No.	Particulars	3 months ended 31.12.2024 [Unaudited]	Preceding 3 months ended 30.09.2024 [Unaudited]	Corresponding 3 months ended in the Previous year 31.12.2023 [Unaudited]	Year to date figures for current period ended 31.12.2024 [Unaudited]	Year to date figures for previous period ended 31.12.2023 [Unaudited]	Previous Year ended 31.03.2024 [Audited]
1.	Income						
	a) Revenue from Operations	1,413.15	910.73	794.39	3,109.94	2,372.91	4,679.19
	b) Other Operating Income	-	-	-	1.48	-	-
	c) Other Income	33.54	1.47	26.69	36.98	29.17	56.81
	Total	1,446.69	912.20	821.08	3,148.40	2,402.08	4,736.00
2.	Expenditure						
	a) Cost of Materials consumed	341.53	247.33	377.04	796.91	872.68	1,265.15
	b) Purchase of stock-in-trade	129.46	291.88	138.54	722.54	427.66	1,634.36
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	293.85	2.77	(126.01)	235.96	(181.50)	(146.09)
	d) Employees benefit expenses	141.78	130.47	135.24	401.80	395.58	538.03
	e) Finance costs	27.62	26.39	29.78	82.61	85.52	115.33
	f) Depreciation and Amortization Expenses	1.00	1.00	1.70	3.00	4.89	6.52
	g) Other Expenses	347.16	171.76	189.53	666.23	671.94	1,012.09
	Total	1,282.40	871.60	745.82	2,909.05	2,276.77	4,425.39
3	Profit before exceptional items and tax (1-2)	164.29	40.60	75.26	239.35	125.31	310.61
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit before tax (3-4)	164.29	40.60	75.26	239.35	125.31	310.61
6.	Tax Expense						
	Current Tax	48.24	12.83	21.91	72.39	32.02	69.92
	Deferred Tax	4.21	(2.87)	(33.85)	0.55	(29.50)	9.28
	Total Tax Expense	52.45	9.96	(11.94)	72.94	2.52	79.20
7.	Profit before Share of Profit of Associates/Joint Venture (5-6)	111.84	30.64	87.20	166.41	122.79	231.41
8.	Share of Profit of Associates/Joint Ventures	153.45	208.51	95.21	522.89	322.77	496.88
9.	Profit After Tax (7+8)	265.29	239.15	182.41	689.30	445.56	728.29
10.	Other Comprehensive Income (OCI)						
	(a) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(8.02)
	(b) Income tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	2.09
	(c) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
11.	Total Comprehensive Income for the period (9+10)	265.29	239.15	182.41	689.30	445.56	722.36
12.	Paid up Equity Share Capital of ₹ 10 each	853.25	853.25	853.25	853.25	853.25	853.25
13.	Other Equity (excluding revaluation reserves)	-	-	-	-	-	3,422.06
14.	Earnings per Equity Share of face value ₹ 10 (EPS)						
(a)	Basic (₹)	3.11	2.80	2.14	8.08	5.22	8.54
(b)	Diluted (₹)	3.11	2.80	2.14	8.08	5.22	8.54
	(Not annualised)						

**STATEMENT OF UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES
FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2024**

[₹ lakhs]

Sl. No.	Particulars	3 months ended 31.12.2024 [Unaudited]	Preceding 3 months ended 30.09.2024 [Unaudited]	Corresponding 3 months ended in the Previous year 31.12.2023 [Unaudited]	Year to date figures for current period ended 31.12.2024 [Unaudited]	Year to date figures for previous period ended 31.12.2023 [Unaudited]	Previous Year ended 31.03.2024 [Audited]
1.	Segment Revenue						
[a]	Filament Division	-	8.84	-	10.32	1.29	1.29
[b]	Digital Division	1,413.15	901.89	794.39	3,101.10	2,371.62	4,677.90
	Total	1,413.15	910.73	794.39	3,111.42	2,372.91	4,679.19
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	1,413.15	910.73	794.39	3,111.42	2,372.91	4,679.19
2.	Segment Results						
[a]	Filament Division	(25.28)	(32.98)	(31.33)	(80.50)	(97.07)	(113.97)
[b]	Digital Division	186.32	99.97	110.65	371.59	282.18	514.19
[c]	Un-allocated	30.87	-	25.72	30.87	25.72	25.72
	Total	191.91	66.99	105.04	321.96	210.83	425.94
	Less : Finance cost	27.62	26.39	29.78	82.61	85.52	115.33
	Total Profit/Loss(-) Before Tax	164.29	40.60	75.26	239.35	125.31	310.61
3.	Segment Assets						
[a]	Filament Division	93.96	95.20	180.87	93.96	180.87	128.89
[b]	Digital Division	6,340.07	6,130.79	5,642.51	6,340.07	5,642.51	6,416.54
[c]	Un-allocated	3,478.97	3,327.48	2,818.26	3,478.97	2,818.26	2,881.20
	Total	9,913.00	9,553.47	8,641.64	9,913.00	8,641.64	9,426.63
4.	Segment Liabilities						
[a]	Filament Division	344.81	330.91	348.40	344.81	348.40	332.30
[b]	Digital Division	4,425.60	4,305.76	4,019.62	4,425.60	4,019.62	4,618.01
[c]	Un-allocated	177.98	217.48	298.28	177.98	298.28	201.01
	Total	4,948.39	4,854.15	4,666.30	4,948.39	4,666.30	5,151.32

The company has reported segment information as per Ind AS 108 "Operating Segments". The company has identified two segments i.e. Filament Division and Digital Division. The identification of operating segments is consistent with performance assessment and resource allocation by the management. These operating segments are monitored by the management and strategic decisions are made on the basis of segment operating results.

Notes:

- The above Unaudited Consolidated Financial Results for the quarter and nine months ended 31st December, 2024 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 10th February, 2025.
- The Company does not have any exceptional item to report for the above periods.
- The above results are in compliance with the Indian Accounting Standards ("IND AS") notified by the Ministry of Corporate Affairs and in accordance with the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Statutory Auditors of the Company have carried out a Limited Review of the Consolidated Financial Results for the quarter and nine months ended 31.12.2024.
- The Accounting policies and method of computation are being followed consistently in preparation of accounts.
- The proportionate share of Associates/Joint Ventures in the net profits / losses is recognised in the Financial Results and the carrying value of the investment is adjusted by a like amount (referred as 'equity method') based on the un-audited Financial Statement of the Joint venture as available.
- Previous periods' figures have been re-grouped/re-classified wherever considered necessary.

For and on behalf of
WEBFIL LIMITED

Sujata Roy Digitally signed by Sujata Roy
Date: 2025.02.10 17:03:48
+05'30'

Place : Kolkata
Dated : 10th February, 2025

Director (DIN: 07209179)