

Ref. No. WEBFIL/CSE

29.05.2024

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

Dear Sir/Madam,

Output of 230th Board Meeting held on 29.05.24 Started at 4.30 P. M. & end on 5.50P.M.

**Compliance of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, a amended
(for the Quarter & year ended 31st March, 2024)**

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

1. Output of 230th Board Meeting held on 29.05.2024 started at 4.30 P.M. end on 5.50 P.M. for approval of Financial Accounts (Standalone & Consolidated) for the Quarter and year ended on 31.03.2024 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

WEBFIL LIMITED
Sneha Kewat
(Sneha Kewat)
Company Secretary



(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

WEBFIL LIMITED

Regd. Office: "YULE HOUSE" , 8, Dr. Rajendra Prasad Sarani, Kolkata - 700001CIN : L36900WB1979PLC032046

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND TWELVE MONTHS ENDED 31ST MARCH, 2024

[₹ lakhs]

Sl. No.	Particulars	3 months ended 31.03.2024 [Audited]	Preceding 3 months ended 31.12.2023 [Unaudited]	Corresponding 3 months ended in the Previous year 31.03.2023 [Audited]	Year to date figures for the Year Ended 31.03.2024 [Audited]	Year to date figures for the Year Ended 31.03.2023 [Audited]
1.	Income					
	a) Revenue from Operations	2,306.28	794.39	1,625.79	4,679.19	4,326.56
	b) Other Operating Revenue	-	-	-	-	-
	c) Other Income	27.64	26.69	(0.75)	56.81	22.93
	Total Income	2,333.92	821.08	1,625.04	4,736.00	4,349.49
2.	Expenditure					
	a) Cost of Materials consumed	392.47	377.04	397.81	1,265.15	1,678.37
	b) Purchase of stock-in-trade	1,206.70	138.54	471.90	1,634.36	652.27
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	35.41	(126.01)	55.19	(146.09)	99.29
	d) Employees benefit expenses	142.45	135.24	117.08	538.03	566.04
	e) Finance costs	29.81	29.78	28.31	115.33	97.53
	f) Depreciation and Amortization Expenses	1.63	1.70	1.97	6.52	7.60
	g) Other Expenses	340.15	189.53	414.50	1,012.09	974.65
	Total	2,148.62	745.82	1,486.76	4,425.39	4,075.75
3.	Profit before exceptional items and tax (1-2)	185.30	75.26	138.28	310.61	273.74
4.	Exceptional Items	-	-	-	-	-
5.	Profit before tax (3-4)	185.30	75.26	138.28	310.61	273.74
6.	Tax Expense					
	Current Tax	37.90	21.91	42.08	69.92	67.08
	Deferred Tax	38.78	(33.85)	17.93	9.28	17.93
	Total Tax Expense	76.68	(11.94)	60.01	79.20	85.01
7.	Net Profit for the period (5-6)	108.62	87.20	78.27	231.41	188.73
8.	Other Comprehensive Income (OCI)					
	(a) Items that will not be reclassified to Profit or Loss	(8.02)	-	(2.64)	(8.02)	(2.64)
	(b) Income tax relating to Items that will not be reclassified to Profit or Loss	2.09	-	0.68	2.09	0.68
	(c) Items that will be reclassified to Profit or Loss	-	-	-	-	-
9.	Total Comprehensive Income for the period (7+8)	102.69	87.20	76.31	225.48	186.77
10.	Paid up Equity Share Capital of ₹ 10 each	853.25	853.25	853.25	853.25	853.25
11.	Other Equity (excluding revaluation reserves)	-	-	-	675.38	449.91
12.	Earnings per Equity Share of face value ₹ 10 (EPS)					
(a)	Basic (₹)	1.27	1.02	0.92	2.71	2.21
(b)	Diluted (₹)	1.27	1.02	0.92	2.71	2.21
	(Not annualised)					

**STATEMENT OF AUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER
AND TWELVE MONTHS ENDED 31ST MARCH, 2024**

[₹ lakhs]

Sl. No.	Particulars	3 months ended 31.03.2024 [Audited]	Preceding 3 months ended 31.12.2023 [Unaudited]	Corresponding 3 months ended in the Previous year 31.03.2023 [Audited]	Year to date figures for the Year Ended 31.03.2024 [Audited]	Year to date figures for the Year Ended 31.03.2023 [Audited]
1.	Revenue					
[a]	Filament Division	-	-	6.89	1.29	58.46
[b]	Digital Division	2,306.28	794.39	1,618.90	4,677.90	4,268.10
	Total	2,306.28	794.39	1,625.79	4,679.19	4,326.56
	Less : Inter Segment Revenue	-	-	-	-	-
	Net Sales/Income from Operations	2,306.28	794.39	1,625.79	4,679.19	4,326.56
2.	Results					
[a]	Filament Division	(16.90)	(31.33)	(39.08)	(113.97)	(179.85)
[b]	Digital Division	232.01	110.65	205.67	514.19	530.54
[c]	Un-allocated	-	25.72	-	25.72	20.58
	Total	215.10	105.04	166.59	425.94	371.27
	Less : Finance cost	29.81	29.78	28.31	115.33	97.53
	Total Profit/Loss(-) Before Tax	185.29	75.26	138.28	310.61	273.74
3.	Segment Assets					
[a]	Filament Division	128.89	180.87	156.32	128.89	156.32
[b]	Digital Division	6,416.54	5,642.51	6,175.68	6,416.54	6,175.68
[c]	Un-allocated	134.52	268.87	235.46	134.52	235.46
	Total	6,679.95	6,092.25	6,567.46	6,679.95	6,567.46
4.	Segment Liabilities					
[a]	Filament Division	332.30	348.40	343.85	332.30	343.85
[b]	Digital Division	4,618.01	4,019.62	4,505.88	4,618.01	4,505.88
[c]	Un-allocated	201.01	298.28	414.57	201.01	414.57
	Total	5,151.32	4,666.30	5,264.30	5,151.32	5,264.30

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.

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

₹ lakhs

Sl. No.	Particulars	Year Ended 31.03.2024 [Audited]	Year Ended 31.03.2023 [Audited]
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	102.64	107.92
	(b) Financial Assets		
	(i) Investments	51.45	51.45
	(ii) Trade receivables	-	-
	(iii) Other Financial Assets	388.97	379.55
	(c) Deferred tax assets (net)	73.28	80.47
	(d) Other non-current assets	43.98	78.22
	Total Non-current Assets	660.32	697.60
2	Current Assets		
	(a) Inventories	2,710.84	2,801.50
	(b) Financial Assets		
	(i) Investments		
	(i) Trade receivables	3,017.40	2,754.14
	(ii) Cash and cash equivalents	0.15	0.15
	(iii) Bank balances other than above	79.63	50.96
	(iv) Other Financial Assets	6.54	14.97
	(c) Current Tax Assets (Net)	82.90	93.75
	(d) Other current assets	122.17	154.40
	Total Current Assets	6,019.63	5,869.87
	TOTAL ASSETS	6,679.95	6,567.46
B	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	853.25	853.25
	(b) Other Equity	675.38	449.91
	Total Equity	1,528.63	1,303.16
	Liabilities		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	21.20
	(b) Provisions	170.27	178.16
	Total Non-current Liabilities	170.27	199.36
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,294.50	1,490.87
	(ii) Trade payables	2,243.24	2,173.92
	(iii) Other financial liabilities	1,398.81	1,332.44
	(b) Other current liabilities	44.50	39.99
	(c) Provisions	-	27.73
	Total Current liabilities	4,981.05	5,064.95
	TOTAL EQUITY AND LIABILITIES	6,679.95	6,567.46

Notes:

1. The standalone financial results for the quarter and year ended March 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 29th May, 2024. The statutory auditors have expressed an unmodified audit opinion on the above financial results.
2. The Company does not have any exceptional item to report for the above periods.
3. This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. The figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of the full financial year 2023-24 & 2022-23 and the published unaudited year to date figures up to the third quarter of financial years ended March 31, 2024 and March 31, 2023 respectively.
5. The Accounting policies and method of computation are being followed consistently in preparation of accounts.
6. Previous periods'/year's figures have been re-grouped/re-classified wherever considered necessary.

For Maheshwari & Associates

Chartered Accountants

FRN : 311008E

Pradip

Kumar Roy

Chowdhury

CAP.K. Roy Chowdhury

Partner

(Membership No.055924)

Place: Kolkata

Dated : 29th May, 2024

Digitally signed by
Pradip Kumar Roy
Chowdhury
Date: 2024.05.29
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For and on behalf of the Board

**ASOKE KUMAR
DUTT**

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KUMAR DUTT
Date: 2024.05.29 17:23:35
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Director
(DIN 00488865)



MAHESHWARI & ASSOCIATES

Chartered Accountants

8B Middleton Street, 6A Geetanjali
Kolkata 700071, India
T. +91 33 2229 8936 / 6758
E. kolkata@maheshwariassociates.com
www.maheshwariassociates.com

Independent Auditor's Report on the Standalone Financial Results of WEBFIL Limited for the Quarter and Year ended 31st March, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

We have audited the accompanying Statement of Standalone Financial Results of **WEBFIL Limited** ("the Company"), for the quarter and year ended 31st March, 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.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) presents the financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act"), read with the relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards of Auditing (SA) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Statement" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



MAHESHWARI & ASSOCIATES

Chartered Accountants

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Management's Responsibilities for the Statement

This Statement has been prepared on the basis of the annual financial statements of the Company and has been approved by the Company's Board of Directors. The Board of Directors of the Company is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the applicable Ind ASs prescribed under section 133 of the Act, read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SA, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with the SA, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- i) The Statement includes the results for the quarter ended 31st March, 2024, being the balancing figures between the audited figures in respect of the full financial year 2023-24 and the published unaudited year-to-date figures up to the end of third quarter of the financial year 2023-24, which were subjected to limited review.
- ii) The comparative financial information of the Company for the quarter and the year ended March 31, 2023, prepared in accordance with Ind AS included in this Statement have been audited by the predecessor auditors. The report of the predecessor auditors on these comparative financial information dated May 26, 2023, expressed an unmodified opinion.

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

For Maheshwari & Associates

Chartered Accountants

FRN : 311008E

Pradip Kumar
Roy Chowdhury

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CA. P.K. Roy Chowdhury

Partner

Membership No. 055924

UDIN : 24055924BKASCR3989

Place : Kolkata

Date : 29th May, 2024

WEBFIL LIMITED

Regd. Office: "YULE HOUSE" , 8, Dr. Rajendra Prasad Sarani, Kolkata - 700001 CIN : L36900WB1979PLC032046

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND TWELVE MONTHS ENDED 31ST MARCH, 2024

[₹ lakhs]

Sl. No.	Particulars	3 months ended 31.03.2024 [Audited]	Preceding 3 months ended 31.12.2023 [Unaudited]	Corresponding 3 months ended in the Previous year 31.03.2023 [Audited]	Year to date figures for the Year Ended 31.03.2024 [Audited]	Year to date figures for the Year Ended 31.03.2023 [Audited]
1.	Income					
	a) Revenue from Operations	2,306.28	794.39	1,625.79	4,679.19	4,326.56
	b) Other Operating Revenue	-	-	-	-	-
	c) Other Income	27.64	26.69	(0.75)	56.81	22.93
	Total Income	2,333.92	821.08	1,625.04	4,736.00	4,349.49
2.	Expenditure					
	a) Cost of Materials consumed	392.47	377.04	397.81	1,265.15	1,678.37
	b) Purchase of stock-in-trade	1,206.70	138.54	471.90	1,634.36	652.27
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	35.41	(126.01)	55.19	(146.09)	99.29
	d) Employees benefit expenses	142.45	135.24	117.08	538.03	566.04
	e) Finance costs	29.81	29.78	28.31	115.33	97.53
	f) Depreciation and Amortization Expenses	1.63	1.70	1.97	6.52	7.60
	g) Other Expenses	340.15	189.53	414.50	1,012.09	974.65
	Total	2,148.62	745.82	1,486.76	4,425.39	4,075.75
3.	Profit before Share of Profit of Associates/Joint Ventures, exceptional items and tax (1-2)	185.30	75.26	138.28	310.61	273.74
4.	Exceptional Items	-	-	-	-	-
5.	Profit before Share of Profit of Associates/Joint Ventures and tax (3-4)	185.30	75.26	138.28	310.61	273.74
6.	Tax Expense					
	Current Tax	37.90	21.91	42.08	69.92	67.08
	Deferred Tax	38.78	(33.85)	17.93	9.28	17.93
	Total Tax Expense	76.68	(11.94)	60.01	79.20	85.01
7.	Profit before Share of Profit of Associates/Joint Ventures (5-6)	108.62	87.20	78.27	231.41	188.73
8.	Share of Profit of Associates/Joint Ventures	174.11	95.21	513.58	496.88	513.58
9.	Profit After Tax (7+8)	282.73	182.41	591.85	728.29	702.31
10.	Other Comprehensive Income (OCI)					
	(a) Items that will not be reclassified to Profit or Loss	(8.02)	-	(2.64)	(8.02)	(2.64)
	(b) Income tax relating to Items that will not be reclassified to Profit or Loss	2.09	-	0.68	2.09	0.69
	(c) Items that will be reclassified to Profit or Loss	-	-	-	-	-
11.	Total Comprehensive Income for the period (9+10)	276.80	182.41	589.89	722.36	700.36
10.	Paid up Equity Share Capital of ₹ 10 each	853.25	853.25	853.25	853.25	853.25
12.	Other Equity (excluding revaluation reserves)	-	-	-	3,422.06	2,699.70
13.	Earnings per Equity Share of face value ₹ 10 (EPS)					
(a)	Basic (₹)	3.31	2.14	6.94	8.54	8.23
(b)	Diluted (₹)	3.31	2.14	6.94	8.54	8.23
	(Not annualised)					

**STATEMENT OF AUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER
AND TWELVE MONTHS ENDED 31ST MARCH, 2024**

₹ [laks]

Sl. No.	Particulars	3 months ended 31.03.2024 [Audited]	Preceding 3 months ended 31.12.2023 [Unaudited]	Corresponding 3 months ended in the Previous year 31.03.2023 [Audited]	Year to date figures for the Year Ended 31.03.2024 [Audited]	Year to date figures for the Year Ended 31.03.2023 [Audited]
1.	Revenue					
[a]	Filament Division	-	-	6.89	1.29	58.46
[b]	Digital Division	2,306.28	794.39	1,618.90	4,677.90	4,268.10
	Total	2,306.28	794.39	1,625.79	4,679.19	4,326.56
	Less : Inter Segment Revenue	-	-	-	-	-
	Net Sales/Income from Operations	2,306.28	794.39	1,625.79	4,679.19	4,326.56
2.	Results					
[a]	Filament Division	(16.90)	(31.33)	(39.08)	(113.97)	(179.85)
[b]	Digital Division	232.01	110.65	205.67	514.19	530.54
[c]	Un-allocated	-	25.72	-	25.72	20.58
	Total	215.11	105.04	166.59	425.94	371.27
	Less : Finance cost	29.81	29.78	28.31	115.33	97.53
	Total Profit/Loss(-) Before Tax	185.30	75.26	138.28	310.61	273.74
3.	Segment Assets					
[a]	Filament Division	128.89	180.87	156.32	128.89	156.32
[b]	Digital Division	6,416.54	5,642.51	6,175.68	6,416.54	6,175.68
[c]	Un-allocated	2,881.20	2,818.26	2,485.26	2,881.20	2,485.26
	Total	9,426.63	8,641.64	8,817.26	9,426.63	8,817.26
4.	Segment Liabilities					
[a]	Filament Division	332.30	348.40	343.85	332.30	343.85
[b]	Digital Division	4,618.01	4,019.62	4,505.88	4,618.01	4,505.88
[c]	Un-allocated	201.01	298.28	414.57	201.01	414.57
	Total	5,151.32	4,666.30	5,264.30	5,151.32	5,264.30

The Parent has reported segment information as per Ind AS 108 "Operating Segments". The Parent 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.

AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

₹ lakhs]

Sl. No.	Particulars	Year Ended 31.03.2024 [Audited]	Year Ended 31.03.2023 [Audited]
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	102.64	107.92
	(b) Financial Assets		
	(i) Investments	2,798.13	2,301.25
	(ii) Trade receivables	-	-
	(iii) Other Financial Assets	388.97	379.55
	(c) Deferred tax assets (net)	73.28	80.47
	(d) Other non-current assets	43.98	78.22
	Total Non-current Assets	3,407.00	2,947.39
2	Current Assets		
	(a) Inventories	2,710.84	2,801.50
	(b) Financial Assets		
	(i) Investments		
	(i) Trade receivables	3,017.40	2,754.14
	(ii) Cash and cash equivalents	0.15	0.15
	(iii) Bank balances other than above	79.63	50.96
	(iv) Other Financial Assets	6.54	14.97
	(c) Current Tax Assets (Net)	82.90	93.75
	(d) Other current assets	122.17	154.40
	Total Current Assets	6,019.63	5,869.87
	TOTAL ASSETS	9,426.63	8,817.26
B	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	853.25	853.25
	(b) Other Equity	3,422.06	2,699.70
	Total Equity	4,275.31	3,552.95
	Liabilities		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	21.20
	(b) Provisions	170.27	178.16
	Total Non-current Liabilities	170.27	199.36
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,294.50	1,490.87
	(ii) Trade payables	2,243.24	2,173.92
	(iii) Other financial liabilities	1,398.81	1,332.44
	(b) Other current liabilities	44.50	39.99
	(c) Provisions	-	27.73
	Total Current liabilities	4,981.05	5,064.95
	TOTAL EQUITY AND LIABILITIES	9,426.63	8,817.26

Notes:

1. The above Consolidated Financial Results for the quarter and year ended March 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 29th May, 2024. The statutory auditors have expressed an unmodified audit opinion on the above financial results.
2. The Company does not have any exceptional item to report for the above periods.
3. This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. The figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of the full financial year 2023-24 & 2022-23 and the published unaudited year to date figures up to the third quarter of financial years ended March 31, 2024 and March 31, 2023 respectively.
5. The Accounting policies and method of computation are being followed consistently in preparation of accounts.
6. 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.
7. Previous periods'/year's figures have been re-grouped/re-classified wherever considered necessary.

For Maheshwari & Associates

Chartered Accountants

FRN : 311008E

Pradip Kumar
Roy
Chowdhury

Digitally signed by
Pradip Kumar Roy
Chowdhury
Date: 2024.05.29
17:45:12 +05'30'

CA P.K. Roy Chowdhury

Partner

(Membership No.055924)

Place: Kolkata

Dated : 29th May, 2024

For and on behalf of the Board

**ASOKE KUMAR
DUTT**

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KUMAR DUTT
Date: 2024.05.29 17:25:00 +05'30'

Director
(DIN 00488865)



MAHESHWARI & ASSOCIATES

Chartered Accountants

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Independent Auditor's Report on the Consolidated Financial Results of WEBFIL Limited (Parent) and its Joint Venture for the Quarter and Year ended 31st March, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors,

WEBFIL Limited

"Yule House"

8, Dr. Rajendra Prasad Sarani,

Kolkata – 700 001.

We have audited the accompanying Statement of Consolidated Financial Results of **WEBFIL Limited** ("the Parent") and its joint venture, for the quarter and year ended 31st March, 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.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) presents the financial results in accordance with the requirements of Regulation 33 of the Listing Regulations. The Statement includes the financial results / financial information of the following Joint Venture entity:

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

- (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act"), read with the relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Parent and its Joint Venture for the quarter and year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards of Auditing (SA) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Statement" section of our report. We are independent of the Parent and its Joint Venture in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Management's Responsibilities for the Statement

This Statement has been prepared on the basis of the consolidated annual financial statements of the parent and its joint venture and has been approved by the parent's Board of Directors. The Board of Directors of the Parent is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Parent and its joint venture in accordance with the applicable Ind ASs prescribed under section 133 of the Act, read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Parent and its joint venture and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Parent's and its joint venture's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Parent and its joint venture or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Parent's and its joint venture's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SA, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with the SA, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Parent and its joint venture has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Parent and its joint venture's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Parent and its joint venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- i) The Statement includes the Parent's share of net profit after tax of Rs.174.11 lakhs and Rs. 496.88 lakhs for the quarter and year ended 31st March, 2024 respectively in respect of the sole joint venture whose financial statements / financial information/financial results have not been audited by us. These financial statements / financial information/financial results are 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 unaudited, management certified financial statements/financial information/financial results.
- ii) The Statement includes the results for the quarter ended 31st March, 2024, being the balancing figures between the audited figures in respect of the full financial year 2023-24 and the published unaudited year-to-date figures up to the end of third quarter of the financial year 2023-24, which were subjected to limited review.



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- iii) The comparative consolidated financial information for the quarter and the year ended March 31, 2023, prepared in accordance with Ind AS included in this Statement have been audited by the predecessor auditors. The report of the predecessor auditors on these comparative financial information dated May 26, 2023, expressed an unmodified opinion.

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

For Maheshwari & Associates
Chartered Accountants
FRN : 311008E

Pradip Kumar Roy Chowdhury
CA. P.K. Roy Chowdhury
Partner
Membership No. 055924

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Date: 2024.05.29 17:42:15
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UDIN : 24055924BKASCS4395

Place : Kolkata
Date : 29th May, 2024