



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 30th June, 2018.

We have reviewed the accompanying statement of unaudited financial results of **WEBFIL LIMITED** ("the Company") for the quarter and three months ended 30th June, 2018 ("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 5th 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 5th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata,
Dated: 14th August, 2018

For **Marodia Khanna & Associates**
Chartered Accountants



(Signature)
(CA Ashok Barnwal)
Partner
Membership No. :056375
FRN : 317147E

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YULE LIMITED

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2018

[₹ lakhs]

Sl. No.	Particulars	Quarter ended 30.06.2018 [Unaudited]	Quarter ended 31.03.2018 [Audited]	Quarter ended 30.06.2017 [Unaudited]	Previous Year Ended 31.03.2018 [Audited]
1.	Income				
	a) Revenue from Operations	1079.04	1261.18	887.15	4152.99
	b) Other Operating Revenue	5.60	0.68	0.74	3.45
	c) Other Income	2.27	7.89	3.28	32.99
	Total	1086.91	1269.75	891.17	4189.43
2.	Expenses				
	a) Cost of Materials consumed	721.49	277.00	431.85	1204.31
	b) Purchase of stock-in-trade	60.10	179.51	126.88	993.44
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-70.88	180.53	-78.33	171.88
	d) Employees benefit expenses	177.34	187.75	173.27	726.54
	e) Finance costs	40.39	63.75	35.39	170.79
	f) Depreciation and Amortization Expenses	2.70	1.70	2.12	9.47
	g) Other Expenses	138.71	389.92	190.82	875.00
	Total	1069.85	1280.16	882.00	4151.43
3	Profit from operations before exceptional items and tax (1-2)	17.06	-10.41	9.17	38.00
4.	Exceptional Items (waiver of interest)		149.26		149.26
5.	Profit before tax (3-4)	17.06	138.85	9.17	187.26
6.	Tax Expense				
	Current Tax		14.92		14.92
	Deferred Tax		107.51		107.51
	Total Tax Expense	-	122.43	-	122.43
7.	Net Profit from for the period operations (5-6)	17.06	16.42	9.17	64.83
8.	Other Comprehensive Income (OCI)				
	(a) Items that will not be reclassified to Profit or Loss	-2.05	47.92	-4.26	35.14
	(b) Income tax relating to Items that will not be reclassified to Profit	0	-9.05	0	(9.05)
	(c) Items that will be reclassified to Profit or Loss				
9.	Total Comprehensive Income for the period (7+8)	15.01	55.29	4.91	90.92
10.	Paid up Equity Share Capital of ₹ 10 each	853.25	853.25	853.25	853.25
11.	Other Equity excluding revaluation reserves	-	-	-	(545.04)
12.	Earnings per Equity Share of face value ₹ 10 (EPS)				
(a)	Basic (₹)	0.20	0.19	0.11	0.76
(b)	Diluted (₹)	0.20	0.19	0.11	0.76
	(Not annualised)				

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SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

Sl. No.	Particulars	Quarter ended 30.06.2018 [Unaudited]	Quarter ended 31.03.2018 [Audited]	Quarter ended 30.06.2017 [Unaudited]	Previous Year Ended 31.03.2018 [Audited]
1.	Segment Revenue				
[a]	Filament Division	119.89	127.21	104.71	493.23
[b]	Digital Division	964.75	1134.65	783.18	3663.21
	Total	1084.64	1261.86	887.89	4156.44
	Less : Inter Segment Revenue	0	0	0	0
	Net Sales/Income from Operations	1084.64	1261.86	887.89	4156.44
2.	Segment Results				
[a]	Filament Division	-71.16	-23.85	-69.45	(239.22)
[b]	Digital Division	86.11	107.36	74.36	342.92
[c]	Un-allocated	-	55.34	-	83.56
	Total	14.95	138.85	4.91	187.26
	Less : Un-allocable Interest, Other Expenditure and Income	0	0	0	-
	Total Profit/Loss(-) Before Tax	14.95	138.85	4.91	187.26
3.	Segment Assets				
[a]	Filament Division	314.42	432.76	239.52	432.76
[b]	Digital Division	3574.37	3764.41	3343.09	3764.41
[c]	Un-allocated	310.86	281.32	1074.06	281.32
	Total	4199.65	4478.49	4656.67	4478.49
4.	Segment Liabilities				
[a]	Filament Division	449.33	592.77	770.66	592.77
[b]	Digital Division	2599.21	3118.39	2830.14	3118.39
[c]	Un-allocated	1010.88	459.12	805.74	459.12
	Total	4059.42	4170.28	4406.54	4170.28

Notes:

- The above Unaudited Financial Results for the quarter ended 30th June, 2018 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 August, 2018 .
- The Company does not have any exceptional or extraordinary item to report for the current period.
- 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 30.06.2018.
- Previous periods' figures have been re-grouped/re-classified wherever necessary, to conform with current period's classification.

For and on behalf of
WEBFIL LIMITED

(Signature)
(Director)

Place: Kolkata

Dated : 14th August, 2018

