



Review Report to
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 September, 2019.

We have reviewed the accompanying statement of unaudited financial results of **WEBFIL LIMITED** ("the Company") for the quarter and six months ended 30th September, 2019 ("the results"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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: 13th November, 2019

For **Marodia Khanna & Associates**
Chartered Accountants




(CA Ashok Barnwal)

Partner

Membership No. : 056375

FRN : 317147E

UDIN - 19056375AAAABS1189

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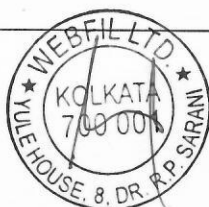
WEBFIL LIMITED

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

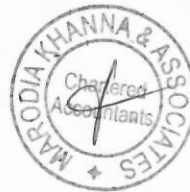
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2019

[₹ lakhs]

Sl. No.	Particulars	3 months ended 30.09.2019 [Unaudited]	Preceding 3 months ended 30.06.2019 [Unaudited]	Corresponding 3 months ended in the Previous year 30.09.2018 [Unaudited]	Year to date figures for current period Ended 30.09.2019 [Unaudited]	Year to date figures for previous period Ended 30.09.2018 [Unaudited]	Previous Year Ended 31.03.2019 [Audited]
1.	Income						
	a) Revenue from Operations	1230.08	1659.03	1653.38	2889.11	2732.42	5616.26
	b) Other Operating Income		7.36	6.13	7.36	11.73	15.56
	c) Other Income	1.87	1.61	17.21	3.48	19.48	102.75
	Total	1231.95	1668.00	1676.72	2899.95	2763.63	5734.57
2.	Expenditure						
	a) Cost of Materials consumed	474.44	640.70	619.85	1115.14	1338.47	2256.80
	b) Purchase of stock-in-trade	202.81	384.54	592.30	587.35	652.40	1343.95
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	35.00	21.14	(51.44)	56.14	(119.45)	68.73
	d) Employees benefit expenses	219.77	200.71	210.01	420.48	387.35	695.83
	e) Finance costs	40.11	44.53	52.02	84.64	92.41	171.96
	f) Depreciation and Amortization Expenses	2.85	2.72	2.85	5.57	5.55	8.75
	g) Other Expenses	186.36	293.19	165.29	479.55	304.00	929.21
	Total	1161.34	1587.53	1590.88	2748.87	2660.73	5475.23
3.	Profit from operations before exceptional items and tax (1-2)	70.61	80.47	85.84	151.08	102.90	259.34
4.	Exceptional Items	0	0	0	0	0	89.06
5.	Profit before tax (3-4)	70.61	80.47	85.84	151.08	102.90	348.40
6.	Tax Expense						
	Current Tax						16.32
	Deferred Tax						67.94
	Total Tax Expense	0.00	0.00	0.00	0.00	0.00	84.26
7.	Net Profit from for the period operations (5-6)	70.61	80.47	85.84	151.08	102.90	264.14
8.	Other Comprehensive Income (OCI)						
	(a) Items that will not be reclassified to Profit or Loss	(6.91)	(6.91)	7.27	(13.82)	5.22	(10.73)
	(b) Income tax relating to Items that will not be reclassified to Profit or Loss	0	0	0	0	0	2.79
	(c) Items that will be reclassified to Profit or Loss						
9.	Total Comprehensive Income for the period (7+8)	63.70	73.56	93.11	137.26	108.12	256.20
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	-	-	-	-	-	(288.84)
12.	Earnings per Equity Share of face value ₹ 10 (EPS)						
	(a) Basic (₹)	0.83	0.94	1.01	1.77	1.21	3.10
	(b) Diluted (₹)	0.83	0.94	1.01	1.77	1.21	3.10
	(Not annualised)						



SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES							
Sl. No.	Particulars	3 months ended 30.09.2019 [Unaudited]	Preceding 3 months ended 30.06.2019 [Unaudited]	Corresponding 3 months ended in the Previous year 30.09.2018 [Unaudited]	Year to date figures for current period Ended 30.09.2019 [Unaudited]	Year to date figures for previous period Ended 30.09.2018 [Unaudited]	Previous Year Ended 31.03.2019 [Audited]
1.	Segment Revenue						
[a]	Filament Division	123.89	72.38	132.23	196.27	252.12	506.20
[b]	Digital Division	1106.19	1594.01	1527.28	2700.20	2492.03	5125.62
	Total	1230.08	1666.39	1659.51	2896.47	2744.15	5631.82
	Less : Inter Segment Revenue	0	-	0	0	0	-
	Net Sales/Income from Operations	1230.08	1666.39	1659.51	2896.47	2744.15	5631.82
2.	Segment Results						
[a]	Filament Division	(46.64)	(76.77)	(57.37)	(123.41)	(128.53)	(193.38)
[b]	Digital Division	117.25	157.24	137.62	274.49	223.79	599.68
[c]	Un-allocated		-	12.86	0.00	12.86	(57.90)
	Total	70.61	80.47	93.11	151.08	108.12	348.40
	Less : Un-allocable Interest, Other Expenditure and Income	-	-	-	-	-	-
	Total Profit/Loss(-) Before Tax	70.61	80.47	93.11	151.08	108.12	348.40
3.	Segment Assets						
[a]	Filament Division	399.39	330.54	321.32	399.39	321.32	423.50
[b]	Digital Division	4779.25	4060.85	3916.88	4779.25	3916.88	3988.98
[c]	Un-allocated	213.46	588.24	745.34	213.46	745.34	341.25
	Total	5392.10	4979.63	4983.54	5392.10	4983.54	4753.73
4.	Segment Liabilities						
[a]	Filament Division	304.39	472.33	522.35	304.39	522.35	324.20
[b]	Digital Division	3168.28	3182.44	3190.8	3168.28	3190.80	2838.10
[c]	Un-allocated	1203.94	679.99	854.06	1203.94	854.06	1027.02
	Total	4676.61	4334.76	4567.21	4676.61	4567.21	4189.32

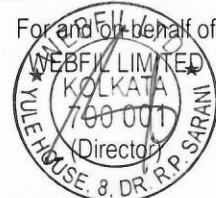


STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2019

		[₹ lakhs]	
Sl. No.	Particulars	Half Year Ended 30.09.2019 [Unaudited]	Previous Year Ended 31.03.2019 [Audited]
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	134.05	118.89
	(b) Financial Assets		
	(i) Investments	51.45	51.45
	(ii) Loans	319.67	300.43
	(iii) Others	54.46	43.87
	(c) Deferred tax assets (net)	152.91	152.91
	(d) Other non-current assets	77.32	78.35
	Total Non-current Assets	789.86	745.90
2	Current Assets		
	(a) Inventories	2086.83	2159.72
	(i) Trade receivables	2031.21	1310.24
	(ii) Cash and cash equivalents	79.41	123.84
	(iii) Others	3.77	3.77
	(c) Current Tax Assets (Net)	228.60	215.90
	(d) Other current assets	172.42	194.36
	Total Current Assets	4602.24	4007.83
	TOTAL ASSETS	5392.10	4753.73
B	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	853.25	853.25
	(b) Other Equity	(137.76)	(288.84)
	Total Equity	715.49	564.41
	Liabilities		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	554.41	526.25
	(b) Provisions	341.65	309.25
	Total Non-current Liabilities	896.06	835.50
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1057.77	1057.02
	(ii) Trade payables	1314.73	1038.29
	(iii) Other financial liabilities	1100.17	1067.00
	(b) Other current liabilities	206.54	90.17
	(c) Provisions	101.34	101.34
	Total Current liabilities	3780.55	3353.82
	TOTAL EQUITY AND LIABILITIES	5392.10	4753.73

Notes:

- The above Unaudited Financial Results for the quarter and half year ended 30th September, 2019 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 November 2019.
- 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 2019.
- Computation of Income Tax and Deferred Tax would be made at the year end.
- The Accounting policies and method of computation are being followed consistently in this interim report.
- Previous periods/year's figures have been re-grouped/re-classified wherever necessary, to conform with current period's classification.



Place: Kolkata

Dated : 13th November, 2019