



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 31st December, 2019.

We have reviewed the accompanying statement of unaudited financial results of **WEBFIL LIMITED** ("the Company") for the quarter and Nine months ended 31st December, 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: 11th February 2020

For **Marodia Khanna & Associates**
Chartered Accountants



(CA Ashok Barnwal)

Partner

Membership No. : 056375

FRN : 317147E

UDIN - 20056375AAAAW8789

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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 & NINE MONTHS ENDED 31ST DECEMBER, 2019

[Rs. lakhs]

Sl. No.	Particulars	3 months ended 31.12.2019 [Unaudited]	Preceding 3 months ended 30.09.2019 [Unaudited]	Corresponding 3 months ended in the Previous year 31.12.2018 [Unaudited]	Year to date figures for current period Ended 31.12.2019 [Unaudited]	Year to date figures for previous period Ended 31.12.2018 [Unaudited]	Year Ended 31.03.2019 [Audited]
1.	Income						
	a) Revenue from Operations	1504.14	1230.08	1134.55	4393.25	3866.97	5616.26
	b) Other Operating Income	2.95	-	-	10.31	11.73	15.56
	c) Other Income	2.41	1.87	2.12	5.89	21.60	102.75
	Total	1509.50	1231.95	1136.67	4409.45	3900.30	5734.57
2.	Expenditure						
	a) Cost of Materials consumed	547.83	474.44	412.80	1662.97	1751.27	2256.80
	b) Purchase of stock-in-trade	267.89	202.81	114.25	855.24	766.65	1343.95
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	62.78	35.00	26.27	118.92	(93.18)	68.73
	d) Employees benefit expenses	208.26	219.77	242.74	628.74	630.09	695.83
	e) Finance costs	42.68	40.11	47.55	127.32	139.96	171.96
	f) Depreciation and Amortization Expenses	3.50	2.85	3.50	9.07	9.05	8.75
	g) Other Expenses	115.16	186.36	214.62	594.71	518.62	929.21
	Total	1248.10	1161.34	1061.73	3996.97	3722.46	5475.23
3	Profit from operations before exceptional items and tax (1-2)	261.40	70.61	74.94	412.48	177.84	259.34
4.	Exceptional Items	-	-	-	-	-	89.06
5.	Profit before tax (3-4)	261.40	70.61	74.94	412.48	177.84	348.40
6.	Tax Expense						
	Current Tax	-	-	-	-	-	16.32
	Deferred Tax	-	-	-	-	-	67.94
	Total Tax Expense	-	-	-	-	-	84.26
7.	Net Profit from for the period operations (5-6)	261.40	70.61	74.94	412.48	177.84	264.14
8.	Other Comprehensive Income (OCI)						
	(a) Items that will not be reclassified to Profit or Loss	(6.91)	(6.91)	2.62	(20.73)	7.84	(10.73)
	(b) Income tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	2.79
	(c) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
9.	Total Comprehensive Income for the period (7+8)	254.49	63.70	77.56	391.75	185.68	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 (₹)	3.06	0.83	0.88	4.83	2.08	3.10
	(b) Diluted (₹)	3.06	0.83	0.88	4.83	2.08	3.10
	(Not annualised)						



SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES							
Sl. No.	Particulars	3 months ended 31.12.2019 [Unaudited]	Preceding 3 months ended 30.09.2019 [Unaudited]	Corresponding 3 months ended in the Previous year 31.12.2018 [Unaudited]	Year to date figures for current period Ended 31.12.2019 [Unaudited]	Year to date figures for previous period Ended 31.12.2018 [Unaudited]	Year Ended 31.03.2019 [Audited]
1.	Segment Revenue						
[a]	Filament Division	70.30	123.89	130.28	266.57	382.40	506.20
[b]	Digital Division	1436.79	1106.19	1004.27	4136.99	3496.30	5125.62
	Total	1507.09	1230.08	1134.55	4403.56	3878.70	5631.82
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	1507.09	1230.08	1134.55	4403.56	3878.70	5631.82
2.	Segment Results						
[a]	Filament Division	(62.94)	(46.64)	(58.62)	(186.35)	(187.15)	(193.38)
[b]	Digital Division	324.34	117.25	133.56	598.83	352.13	599.68
[c]	Un-allocated	-	-	-	-	12.86	(57.90)
	Total	261.40	70.61	74.94	412.48	177.84	348.40
	Less : Un-allocable Interest, Other Expenditure and Income	-	-	-	-	-	-
	Total Profit/Loss(-) Before Tax	261.40	70.61	74.94	412.48	177.84	348.40
3.	Segment Assets						
[a]	Filament Division	323.38	399.39	213.80	323.38	213.80	423.50
[b]	Digital Division	5484.76	4779.25	3920.27	5484.76	3920.27	3988.98
[c]	Un-allocated	213.77	213.46	687.82	213.77	687.82	341.25
	Total	6021.91	5392.10	4821.89	6021.91	4821.89	4753.73
4.	Segment Liabilities						
[a]	Filament Division	247.61	304.39	629.38	247.61	629.38	324.20
[b]	Digital Division	3630.48	3168.28	3191.32	3630.48	3191.32	2838.10
[c]	Un-allocated	1166.93	1203.94	507.30	1166.93	507.30	1027.02
	Total	5045.02	4676.61	4328.00	5045.02	4328.00	4189.32

Notes:

1. The above Unaudited Financial Results for the quarter and nine months ended 31st December, 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 11th February 2020.
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 Obligations 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 and nine months ended 31st December 2019.
5. Computation of Income Tax and Deferred Tax would be made at the year end.
6. The Accounting policies and method of computation are being followed consistently in this interim report.
7. Previous periods/year's figures have been re-grouped/re-classified wherever considered necessary.



Place: Kolkata

Dated : 11th February, 2020