

**W.S. INDUSTRIES (INDIA) LIMITED**

CIN: L29142TN1961PLC004568

Registered Office : 108, Mount Poonamallee Road, Porur,  
Chennai - 600 116**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS (IND AS)  
FOR THE QUARTER AND HALF YEAR ENDED 30.09.2018**

(under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)

Regulations 2015)

₹ in Lakhs

S. No.	Particulars	Quarter Ended	Half Year Ended	Quarter Ended
		30.09.2018	30.09.2018	30.09.2017
		Unaudited	Unaudited	Unaudited
1.	Total Income from Operations (net)	8.84	963.28	4.55
2.	Net Profit / (Loss) for the period (before Tax, Exceptional / Extraordinary Items)	(253.83)**	(1354.13)**	(256.96)
3.	Net Profit / (Loss) for the period (before Tax, after Exceptional / Extraordinary Items)	(324.37)@**	(18108.61)@**	(684.60)
4.	Net Profit / (Loss) for the period (after Tax, after Exceptional / Extraordinary Items)	(324.37)	(18108.61)	(684.60)
5.	Total Comprehensive Income for the period (Profit / (Loss) for the period (after tax) & other Comprehensive Income (after tax))	(324.37)	(18108.61)	(684.60)
6.	Equity Share Capital	2626.06	2626.06	2113.98
7.	Reserves(excluding Revaluation Reserve) as shown in the audited Balance Sheet of the Previous year			
8.	Earnings Per Share (for continuing and discontinuing operations) (of ₹ 10/- each)			
	Basic	(1.36)	(69.20)	(3.39)
	Diluted	(1.36)	(69.20)	(3.39)

1. The above is an extract of the detailed format of Quarter and Half Year Ended 30th September, 2018 Unaudited Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Financial Results for the quarter and half year ended 30th September, 2018 are available on the Stock Exchange Websites. ([www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com)) and on the Company's website ([www.wsindustries.in/KYC](http://www.wsindustries.in/KYC))

2. The above results were reviewed by the Audit Committee, approved and taken on record by the Board at its meeting held on 14th November, 2018 and were subjected to Limited Review by the Statutory Auditors of the Company, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

3. No production and related activities were carried out during the period.

4. @ The settlements implemented during the quarter with the surplus workers/executives have been expensed.

5. \*\*No interest has been provided on the facilities availed from financial institutions during the period under review. Interest as per the Settlement Agreement will be expensed when it is paid.

6. The Company has identified its Chennai Unit under Ind AS 105 and accordingly adjustments are shown separately in the statement of profit and loss.

7. Revenue from operations for the period upto 30th June 2017 include Excise Duty on goods sold. With the implementation of Goods and Service Tax (GST) in India with effect from 1st July 2017, Excise Duty has subsumed into GST and hence revenue from operations for the period from 1st July 2017 does not include Excise Duty.

8. Figures have been regrouped/reclassified wherever necessary, to conform to this period's classifications.

Place : Chennai

for W S INDUSTRIES ( INDIA) LIMITED

Dated : 14th November, 2018

Director

**W.S. INDUSTRIES (INDIA) LIMITED**

CIN: L29142TN1961PLC004568

Registered Office : 108, Mount Poonamallee Road, Porur,  
Chennai - 600 116**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS (IND AS)****FOR THE HALF YEAR ENDED 30.09.2018**

(under Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements)

Regulations 2015)

₹ in Lakhs

S. No.	Particulars	Half Year Ended		12 Months Ended
		30.09.2018	30.09.2017	31.03.2018
		Unaudited	Unaudited	Audited
1.	Total Income from Operations (net)	963.28	6.05	342.13
2.	Net Profit / (Loss) for the period (before Tax, Exceptional / Extraordinary Items)	(1354.13)**	(520.92)	(639.14)
3.	Net Profit / (Loss) for the period (before Tax, after Exceptional / Extraordinary Items)	(18108.61)@**	4137.88	3198.55
4.	Net Profit / (Loss) for the period (after Tax, after Exceptional / Extraordinary Items)	(18108.61)@**	4137.88	3198.55
5.	Total Comprehensive Income for the period (Profit / (Loss) for the period (after tax) & other Comprehensive Income (after tax))	(18108.61)@**	4137.88	3198.55
6.	Paid up Equity Share Capital	2626.06	2113.98	2113.98
7.	Reserves(excluding Revaluation Reserve) as shown in the audited Balance Sheet of the Previous year			(17132.65)
8.	Network	(24719.28)	(6183.43)	(7122.76)
9.	Paid up Debt Capital	200.00	2400.00	2400.00
10.	Outstanding redeemable Preference Shares	1275.00	1275.00	1275.00
11.	Debt Equity Ratio	(0.01)	(0.39)	(0.34)
12.	Earnings Per Share (for continuing and discontinuing operations) (of ₹.10/- each)			
	a) Basic	(69.20)	19.28	14.54
	b) Diluted	(69.20)	19.28	14.54
13.	Capital Redemption Reserve	1761.55	1761.55	1761.55
14.	Debenture Redemption Reserve	-	-	-
15.	Debt Service Coverage Ratio	**	**	**
16.	Interest Service Coverage Ratio	**	**	**

1. The above is an extract of the detailed format of Half Year Ended 30th September, 2018 Unaudited Financial Results filed with the Stock Exchanges under Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Financial Results for the half year ended 30th September, 2018 are available on the Stock Exchange Websites. ([www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com)) and on the Company's website ([www.wsindustries.in/KYC](http://www.wsindustries.in/KYC))

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Dated : 14th November, 2018

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