



14th February, 2026

WSI/SECTL/SE/25-26/102

M/s. BSE Limited
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street,
Mumbai – 400001
Scrip Code: 504220

M/s. National Stock Exchange of India Ltd.
“Exchange Plaza”
Bandra-Kurla Complex
Bandra (East), Mumbai - 400051
Symbol: WSI

Dear Sir,

Sub: Outcome of Board Meeting held on 14th February, 2026

Ref: Our earlier intimation vide letter no. WSI/SECTL/SE/25-26/101 dated 6th February, 2026.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“SEBI LODR Regulations”), we hereby inform you that a meeting of the Board of Directors of the company was held on Saturday, 14th February 2026, wherein the Board, inter-alia, considered and approved the following:

1. Redemption of Non-convertible Cumulative Redeemable Preference Shares

Redemption of 9,25,000 (Nine Lakh Twenty-Five Thousand only) Non-convertible Cumulative Redeemable Preference Shares of Rs.100/- each, held by M/s. Trala Electromech Systems Private Limited, at par, aggregating to Rs. 9,25,00,000/- (Rupees Nine Crore Twenty-Five Lakhs only), subject to approval of the shareholders at the ensuing 3rd Extra-Ordinary General Meeting of FY 2025-26 scheduled to be held on 20th February 2026.

The said Preference Shares are unlisted and privately placed. No dividend has been declared on the said Preference Shares till date. The holder has waived its entitlement to cumulative dividend up to the date of redemption, and accordingly, no dividend shall be payable at the time of redemption, provided the redemption is effected on or before 31st March, 2026.

The redemption shall be effected out of the proceeds raised pursuant to the preferential issue of equity shares approved by the shareholders, in compliance with the applicable provisions of the Companies Act, 2013.

2. Partial Redemption of Non-Convertible Debentures

Partial redemption upto 90,00,000 (Ninety Lakhs only) Non-Convertible Debentures of Rs.10/- each, held by M/s. Trala Electromech Systems Private Limited, at par, aggregating to Rs. 9,00,00,000/- (Rupees Nine Crore only), strictly towards principal amount, subject to approval of the shareholders, at the ensuing 3rd Extra-ordinary General Meeting of FY 2025-26 scheduled to be held on 20th February 2026.

The said Non-Convertible Debentures are unlisted and privately placed. There is no modification in the terms of issuance of the said Non-Convertible Debentures. Interest on the said Non-Convertible Debentures shall be paid up to the date of actual redemption in accordance with the original terms of issue, provided such redemption is effected on or before 31st March, 2026..

The redemption shall be effected out of the proceeds raised pursuant to the preferential issue of equity shares approved by the shareholders.



W.S. Industries (India) Limited

3. Approval of Unaudited Financial Results:

The Board considered and approved:

- The Standalone IND AS Unaudited Financial results of the Company, for the quarter and nine months ended 31st December 2025, along with the Limited Review Report, issued by the Statutory Auditors, and,
- The Consolidated IND AS Unaudited Financial results of the Company, for the quarter and nine months ended 31st December 2025, along with the Limited Review Report, issued by the Statutory Auditors.

The Information required to be submitted under Regulation 30 of SEBI LODR Regulations read with SEBI Circular No. SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed herewith as Annexure -I.

The Board Meeting commenced at 13.00 hours and concluded at 14.00 hours.

We request you to take the above, on record.

Thanking You,

Yours faithfully,
for W.S. Industries (India) Limited

V. Balamurugan
Company Secretary



W.S. Industries (India) Limited

Annexure-I Details of Securities Proposed to be redeemed

Particulars of Securities	Details of Securities	
Type of Securities proposed to be redeemed	Non-Convertible Cumulative Redeemable Preference Shares of Rs.100/- each	Non-Convertible Debentures of Rs.10/- each
Total number of securities proposed to be redeemed or the total amount for which the securities will be redeemed (approximately)	9,25,000 Non-convertible Cumulative Redeemable Preference Shares of Rs.100/- each at par aggregating to Rs. 9,25,00,000/- (Rupees Nine Crore Twenty-Five Lakhs only)	90,00,000 Non-Convertible Debentures of Rs.10/- each at par aggregating to Rs. 9,00,00,000/- (Rupees Nine Crore only)
Names of the security holder	M/s. Trala Electromech Systems Private Limited	M/s. Trala Electromech Systems Private Limited
Listing status	Unlisted	Unlisted
Whether any dividend/interest payable at redemption	No dividend payable. Holder has waived cumulative dividend entitlement up to redemption date. (subject to redemption on or before 31st March, 2026).	Interest payable up to the date of actual redemption as per original terms of issue. (subject to redemption on or before 31st March, 2026).
Whether any modification in terms	No modification in terms of issuance	No modification in terms of issuance
Manner of redemption	Out of proceeds raised pursuant to fresh issue of equity shares on preferential basis.	Out of proceeds raised pursuant to fresh issue of equity shares on preferential basis.

P. CHANDRASEKAR LLP

Chartered Accountants

Independent Auditor's Limited Review Report on Standalone unaudited financial results of W.S. Industries (India) Limited for the quarter and nine months ended 31st December 2025 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To,
The Board of Directors
W.S. Industries (India) Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of
W.S. Industries (India) Limited ("the Company") for the quarter ended 31st December 2025, and year to date results for the period from 1st April 2025 to 31st December 2025 ("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 (the "listing Regulations").
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. This Statement has been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 "Interim Financial Reporting" 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 express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with applicable Indian Accounting Standards and other recognised 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 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.



Bangalore / Chennai / Hyderabad

Head Office:
S-512-514, Manipal Centre, #47, Dikenson Road, Bangalore – 560042
☎ : 080-25585443 / 25597494

P. CHANDRASEKAR LLP

Chartered Accountants

5. Without qualifying our report, we draw attention to

- a. Note No.5 to the statement, which explains that amount payable to overseas customers/suppliers during the financial year 2022-23 aggregating to Rs.5.55 Crores relating to erstwhile Electro-porcelain products division (since discontinued) was written back. Management is in the process of obtaining necessary approvals from the competent authorities and the impact if any arising on account of such write back of amounts pending approvals is not ascertainable at this point of time.
- b. The company is engaged in implementation of construction contracts, which envisage maintenance of cost budgets associated with the implementation of projects which are prepared and periodically reviewed in order to have an overall view of project outcome from time to time. These cost budgets and revisions are management estimates and shall be aligned with the budgetary process which is under implementation. In view of the above the impact of deviations if any in the project outcomes is ascertainable only upon completion of the project.

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

For P CHANDRASEKAR LLP

Chartered Accountants

FRN No:

000580S/S200066



P Chandrasekaran

Partner

Membership No.: 026037

Date: 14th February, 2026

UDIN: 26026037FOTKOE3251

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W.S. INDUSTRIES (INDIA) LIMITED

CIN: L42909TN1961PLC004568

 Registered Office: 3rd Floor New No 48 Old No 21 Savidhaanu Building Casa Major Road
 Egmore Chennai 600008

 STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS (IND AS) FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025
 (under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015)

Rs In Crores

S. No.	PARTICULARS	Quarter Ended			Nine Months Ended		12 MONTHS ENDED
		31st Dec 2025	30th Sep 2025	31st Dec 2024	31st Dec 2025	31st Dec 2024	31st March 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	20.57	24.05	65.59	70.67	199.37	239.04
II	Other Income	0.20	0.10	0.87	0.53	1.31	1.87
III	Total Income (I + II)	20.77	24.15	66.46	71.20	200.68	240.91
IV	Expenses						
	a) Cost of materials consumed	12.70	7.95	27.68	29.46	98.52	112.96
	b) Construction and other operating expenses	6.31	11.29	37.04	29.19	77.08	100.89
	c) Employee benefits expense	1.11	1.11	1.90	3.62	5.56	6.18
	d) Finance Costs	1.89	1.91	1.94	5.62	4.82	6.82
	e) Depreciation and amortisation expense	0.45	0.44	0.55	1.33	1.48	2.02
	f) Other Expenses	0.58	1.15	1.22	2.62	4.30	4.91
	Total expenses	23.04	23.85	70.33	71.84	191.76	233.78
V	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	(2.27)	0.30	(3.87)	(0.64)	8.92	7.13
VI	Exceptional items (Credit)	-	-	-	(0.32)	-	-
VII	Profit / (Loss) before extraordinary items and tax (V - VI)	(2.27)	0.30	(3.87)	(0.32)	8.92	7.13
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII - VIII)	(2.27)	0.30	(3.87)	(0.32)	8.92	7.13
X	Tax Expense						
	a.Current Tax	(0.08)	0.02	16.90	-	16.89	17.37
	b.Deferred tax	(0.11)	0.05	2.97	0.30	5.99	5.03
XI	Profit / (Loss) for the period from continuing operations (IX-X)	(2.08)	0.23	(23.74)	(0.62)	(13.96)	(15.27)
XII	Profit / (Loss) for the period from discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII - XIII)	-	-	-	-	-	-
XV	Profit / (Loss) for the period (XI + XIV)	(2.08)	0.23	(23.74)	(0.62)	(13.96)	(15.27)
XVI	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	Other Comprehensive income / (loss) arising from discontinued operations	-	-	-	-	-	-
	(a) Equity Instrument through Other Comprehensive Income	-	-	-	-	-	-
	(a) Remeasurement of Defined Benefits	0.03	0.05	0.03	0.09	0.14	0.07
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income, net of Income Tax	0.03	0.05	0.03	0.09	0.14	0.07
XVII	Total comprehensive income for the period(XV+XVI) (comprising Profit/(Loss) and other comprehensive income for the period)	(2.05)	0.28	(23.71)	(0.53)	(13.82)	(15.20)
XVIII	Earnings per equity share Weighted Average (for continuing operations)						
	1) Basic (in Rs. Not annualised for quarters/ Nine-months)	(0.37)	(0.01)	(4.11)	(0.22)	(2.47)	(2.70)
	2) Diluted (in Rs. Not annualised for quarters/ Nine-months)	(0.37)	(0.01)	(4.08)	(0.22)	(2.47)	(2.70)
XIX	Earnings per equity share Weighted Average (for discontinued operations)						
	1) Basic (in Rs. Not annualised for quarters/ Nine-months)	-	-	-	-	-	-
	2) Diluted (in Rs. Not annualised for quarters/ Nine-months)	-	-	-	-	-	-
XX	Earnings per equity share Weighted Average (for discontinued and continuing operations)						
	1) Basic (in Rs. Not annualised for quarters/ Nine-months)	(0.37)	(0.01)	(4.11)	(0.22)	(2.47)	(2.70)
	2) Diluted (in Rs. Not annualised for quarters/ Nine-months)	(0.37)	(0.01)	(4.08)	(0.22)	(2.47)	(2.70)



- 1 The above unaudited results were reviewed by the Audit Committee on 14th February 2026, approved and taken on record by the Board at its meeting held on 14th February 2026, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
- 2 The Company adopted the unaudited financial results for the Quarter and nine months ended 31st December 2025 which are prepared in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the companies Act, 2013 read with relevant Rules issued thereunder.
- 3 During the previous quarter, the Company has converted 535120 convertible warrants into fully paid up equity shares on 17th July 2025.
- 4 During the quarter under review, the Company has issued 22500000 convertible warrants on 29th October 2025 against which 25% upfront consideration was received. Further 2000000 Equity shares was allotted on 29th October 2025.
- 5 During the financial year 2022-23 long outstanding overseas creditors and debtors with credit balances pertaining to the discontinued Electro-porcelain products division and continuing business of turnkey projects from erstwhile operations amounting to Rs.5.55 crores have been writtenback.
- 6 During the FY 2023-24 the Company had claimed a long-term capital gain exemption under Section 47 of the Income Tax Act 1961 in respect of the transfer of its land to one of its wholly owned subsidiaries. However during the previous financial year with the induction of a new investor into the subsidiary the said relationship as a wholly owned subsidiary ceased to exist. Consequently the previously exempted capital gain became taxable. As a result the Company has recognized a capital gain tax liability amounting to Rs 16.90 Crores in the previous financial year.
- 7 During Q1 of Current Financial Year 2025-26, an amount of Rs. 0.32 crores previously written off as bad debts pertaining to the Turnkey Business Project Unit was recovered.
- 8 The company operates primarily in Infra segment and accordingly the company is not required to present segment information.
- 9 Figures have been regrouped/reclassified wherever necessary, to conform to this period's classifications.



For W.S.INDUSTRIES (INDIA) LIMITED


SEYYADURAI NAGARAJAN
CHAIRMAN
DIN: 07036078

Place: Chennai
Date: 14th February 2026

P. CHANDRASEKAR LLP

Chartered Accountants

Independent Auditor's Limited Review Report on Consolidated unaudited financial results of W.S. Industries (India) Limited for the quarter and nine months ended 31st December 2025 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
W.S. Industries (India) Limited

1. We have reviewed the accompanying statement of Consolidated unaudited financial results of M/s. W.S. Industries (India) Limited (the Parent) and its subsidiaries (the Parent and its subsidiaries together referred to as the Group), for the quarter and nine months ended 31st December 2025 ("the Statement"), which are included in the accompanying statement of Consolidated Unaudited Financial Results. This Statement has been prepared by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").
2. This statement is the responsibility of the Holding Company's Management and has been approved by the Board of Directors of the Holding Company. This Statement has been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 "Interim Financial Reporting" 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 express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
W.S. Industries (India) Limited	Holding Company
WSI Falcon Infra Projects Private Limited	Subsidiary
WSI-P&C Verticals Private Limited	Wholly Owned Subsidiary

5. Based on our review conducted as above and based on the consideration of the Financial Results prepared and furnished to us by the Management as given below in point no. 6, nothing has come to our attention that causes us to believe that the Statement, 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 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

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P. CHANDRASEKAR LLP

Chartered Accountants

6. Without qualifying our report, we draw attention to
- Note No.5 to the statement, which explains that amount payable to overseas customers/suppliers during the financial year 2022-23 aggregating to Rs.5.55 Crores relating to erstwhile Electro-porcelain products division (since discontinued) was written back. Management is in the process of obtaining necessary approvals from the competent authorities and the impact if any arising on account of such write back of amounts pending approvals is not ascertainable at this point of time.
 - The company is engaged in implementation of construction contracts, which envisage maintenance of cost budgets associated with the implementation of projects which are prepared and periodically reviewed in order to have an overall view of project outcome from time to time. These cost budgets and revisions are management estimates and shall be aligned with the budgetary process which is under implementation. In view of the above the impact of deviations if any in the project outcomes is ascertainable only upon completion of the project.

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

7. The Statement includes the interim financial statements/ financial information/ financial results of two subsidiaries which have been reviewed by us, whose interim financial results reflect total assets of Rs.16,669.39 Lakhs and Rs.3,201.65 Lakhs as at 31st December 2025 and total revenue of Rs.251.24 Lakhs and Rs. NIL, total net losses of Rs.372.94 Lakhs and Rs.0.77 Lakhs and total comprehensive losses of Rs.251.24 Lakhs and Rs.0.77 Lakhs for the nine months ended 31st December 2025 respectively, as considered in the Statement.

For P CHANDRASEKAR LLP
Chartered Accountants FRN
No: 000580S/S200066

P Chandrasekaran
Partner
Membership No.: 026037



Date: 14th February, 2026
UDIN: 26026037FIGJYB6760

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W.S. INDUSTRIES (INDIA) LIMITED

CIN: L42909TN1961PLC004568

 Registered Office: 3rd Floor New No 48 Old No 21 Savidhoonu Building Casa Major Road
 Egmore Chennai 600008

 STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS (INR AS) FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025
 (under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015)

Rs In Crores

Sl. No.	PARTICULARS	Quarter Ended			Nine Months Ended		12 MONTHS ENDED
		31st Dec 2025	30th Sep 2025	31st Dec 2024	31st Dec 2025	31st Dec 2024	31st March 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	20.57	24.05	65.59	70.67	199.37	239.04
II	Other Income	0.73	0.64	1.41	2.13	2.92	4.00
III	Total Revenue (I + II)	21.30	24.69	67.00	72.80	202.29	243.04
IV	Expenses						
	a) Cost of materials consumed	12.70	7.95	27.67	29.46	98.52	112.96
	b) Construction and other operating expenses	6.31	11.29	37.04	29.19	77.08	100.89
	c) Employee benefits expense	1.11	1.11	1.90	3.62	5.56	6.18
	d) Finance Costs	2.23	2.26	2.31	6.65	5.85	8.15
	e) Depreciation and amortisation expense	0.45	0.44	0.56	1.33	1.47	2.02
	f) Other Expenses	0.71	1.28	1.33	2.94	7.03	8.19
	Total expenses	23.51	24.33	70.81	73.19	195.51	238.39
V	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	(2.21)	0.36	(3.81)	(0.39)	6.78	4.65
VI	Exceptional Items (Credit)	-	-	-	(0.32)	-	-
VII	Profit / (Loss) before extraordinary items and tax (V - VI)	(2.21)	0.36	(3.81)	(0.07)	6.78	4.65
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII - VIII)	(2.21)	0.36	(3.81)	(0.07)	6.78	4.65
X	Tax Expense						
	a.Current Tax	(0.08)	0.02	16.90	-	16.90	17.37
	b.Deferred tax	(0.11)	0.05	2.97	0.30	5.99	5.03
XI	Profit / (Loss) for the period from continuing operations (IX-X)	(2.02)	0.29	(23.68)	(0.37)	(16.11)	(17.75)
XII	Profit / (Loss) from discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII - XIII)	-	-	-	-	-	-
XV	Profit / (Loss) for the period (XI + XIV)	(2.02)	0.29	(23.68)	(0.37)	(16.11)	(17.75)
XVI	Non-Controlling Interest	(0.11)	(0.12)	(0.05)	(0.31)	(0.05)	(0.17)
XVII	Profit / (Loss) for the period after taxes and Non-controlling interest/minority interest (XV - XVI)	(1.91)	0.41	(23.63)	(0.06)	(16.06)	(17.58)
XVIII	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	(a) Remeasurement of Defined Benefits	0.03	0.05	0.03	0.09	0.14	0.07
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XIX	Total other comprehensive income, net of Income Tax A(i+ii)-B(i+ii)	0.03	0.05	0.03	0.09	0.14	0.07
	Total Comprehensive Income / (Loss) for the year attributable to Non-controlling interest	-	-	-	-	-	-
	Total Comprehensive Income / (Loss) for the year attributable to Equity shareholders of the company	0.03	0.05	0.03	0.09	0.14	0.07
XX	Withdrawal on account of cessation of Subsidiary/ Attributable to Non Controlling interest	-	-	-	-	-	-
XXI	Total comprehensive income for the period	(1.99)	0.34	(23.66)	(0.28)	(15.97)	(17.68)
	Total Comprehensive Income / (Loss) for the year attributable to Non-controlling interest	(0.11)	(0.12)	(0.05)	(0.31)	(0.05)	(0.17)
	Total Comprehensive Income / (Loss) for the year attributable to Equity shareholders of the company	(1.88)	0.46	(23.61)	0.03	(15.92)	(17.51)
XXII	Earnings per Share Weighted Average (for continuing operations)						
	1) Basic (in Rs. Not annualised for quarters/ Nine-months)	(0.34)	0.01	(4.04)	(0.13)	(2.74)	(3.08)
	2) Diluted (in Rs. Not annualised for quarters/ Nine-months)	(0.34)	0.01	(4.01)	(0.13)	(2.74)	(3.08)
	Earnings per Share Weighted Average (for discontinued operations)						
	1) Basic (in Rs. Not annualised for quarters/ Nine-months)	-	-	-	-	-	-
	2) Diluted (in Rs. Not annualised for quarters/ Nine-months)	-	-	-	-	-	-
	Earnings per Share Weighted Average (for discontinued and continuing operations)						
	1) Basic (in Rs. Not annualised for quarters/ Nine-months)	(0.34)	0.01	(4.04)	(0.13)	(2.74)	(3.08)
	2) Diluted (in Rs. Not annualised for quarters/ Nine-months)	(0.34)	0.01	(4.01)	(0.13)	(2.74)	(3.08)



- 1 The above unaudited results were reviewed by the Audit Committee on 14th February 2026, approved and taken on record by the respective Board at its meeting held on 14th February 2026, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
- 2 The Group financial results for the Quarter and Nine months ended 31st December 2025 are prepared in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the companies Act, 2013 read with relevant Rules issued thereunder.
- 3 During the previous quarter, the Company has converted 535120 convertible warrants into fully paid up equity shares on 17th July 2025.
- 4 During the quarter under review, the Company has issued 22500000 convertible warrants on 29th October 2025 against which 25% upfront consideration was received. Further 2000000 Equity shares was allotted on 29th October 2025.
- 5 During the financial year 2022-23 long outstanding overseas creditors and debtors with credit balances pertaining to the discontinued Electro-porcelain products division and continuing business of turnkey projects from erstwhile operations amounting to Rs. 5.55 Crores have been written back.
- 6 During the FY 2023-24 the Holding Company had claimed a long-term capital gain exemption under Section 47 of the Income Tax Act 1961 in respect of the transfer of its land to one of its wholly owned subsidiaries. However during the previous financial year with the induction of a new investor into the subsidiary the said relationship as a wholly owned subsidiary ceased to exist. Consequently the previously exempted capital gain became taxable. As a result the Holding Company has recognized a capital gain tax liability amounting to Rs 16.90 Crores in the previous financial year.
- 7 The Consolidated financial statements relate to W.S. Industries (India) Limited (the Parent Company), and its Subsidiary Companies. The Parent Company with its subsidiaries constitute the Group.
- 8 During Q1 of Current Financial Year 2025-26, an amount of Rs. 0.32 crores previously written off as bad debts pertaining to the Turnkey Business Project Unit was recovered by the Holding Company.
- 9 The Subsidiary Companies considered in the consolidated financial statements are M/s.WSI-P&C Verticals Private Limited and M/s. WSI Falcon Infra Projects Private Limited (formerly WS Insulators Private Limited), whose country of incorporation are in India and the percentage of voting power by W.S. Industries (India) limited are 100% and 51% respectively.
- 10 The Group is not required to provide Segment Reporting under the criteria specified in IND AS 108.
- 11 During the previous financial year on account of Investment from Prestige Exora Business park Limited on 30th December 2024 in M/s. WSI Falcon Infra Projects Private Limited, percentage of holding of W.S. Industries (India) Limited in subsidiary is reduced to 51% from 100%
- 12 Figures have been regrouped/reclassified wherever necessary, to conform to this period's classifications.

Place: Chennai
Date: 14th February 2026



For W. S. INDUSTRIES (INDIA) LIMITED


SEYYADURAI NAGARAJAN
CHAIRMAN
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