

WESTERN CONGLOMERATE LIMITED

"ASHOKA HOUSE" 3A, HARE STREET, 3RD FLOOR, KOLKATA - 700 001
PHONE : 033 2262 2668, FAX : 033 2262 2669, E-mail : dcl@westcong.com
CIN : L01132WB1927PLC005456

Date: 13.11.2025

To,
The Listing Department,
The Calcutta Stock Exchange Limited,
7, Lyons Range,
Kolkata – 700 001

Sub: Outcome of the Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

With reference to our notice dated 04th November, 2025, the Board of Directors of the Company at its Meeting held today, i.e., 13th November, 2025, Thursday has, *inter-alia*, considered and approved the Un-Audited Financial Results of the Company for the quarter ended and half year ended 30th September, 2025 in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this regard, we enclose herewith, the Un-Audited Financial Results for the quarter ended and half-year ended 30th September, 2025 and Limited Review Report issued by the Statutory Auditors of the Company.

The Board meeting commenced at 03:00 p.m. and concluded at 04:10 p.m. today.

The Un-Audited Financial Results shall also be published in the newspaper in the format prescribed under Regulation 47 of the Listing Regulations. However, the aforesaid information is also available on the Company's website: www.westcong.com and on the website of The Calcutta Stock Exchange Limited viz. www.cse-india.com.

We request you to kindly take the above on records.

Yours faithfully,

For **WESTERN CONGLOMERATE LIMITED**

Riti Burman

Riti Burman
Company Secretary
ICSI Membership No.- A77879





D. C. DHAREWA & CO.
CHARTERED ACCOUNTANTS

Independent Auditors' Review Report on the Unaudited Standalone Financial Results of Western Conglomerate Limited for the Quarter and Half Year ended September 30, 2025

To
The Board of Directors of
Western Conglomerate Limited .

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Western Conglomerate Limited (the 'Company') for the quarter and half year ended September 30, 2025 ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations"). We have initialed the Statement for identification purposes.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 13.11.2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' ("Ind AS 34"), notified under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under 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 of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the unaudited financial results are free of material misstatement. A review is limited primarily to enquiries 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of the unaudited standalone financial results read with notes thereon, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed, in terms of the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time), including the manner in which it is to be disclosed, or that it contains any material misstatement.

. For D.C.DHAREWA & CO
Chartered Accountants
Firm Registration No. 322617E

(D.C.Dharewa)

Proprietor

Membership No053838

UDIN: 25053838BMIFG05672

Place:- Kolakta

Date:-13.11.2025



Western Conglomerate Limited

CIN : L01132WB1927PLC005456

Regd Office : 3A, Hare Street, Room No.302, 3rd Floor, Kolkata – 700 001

UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER '2025

| Particulars | Quarter Ended | | | Half Year Ended | | (Rs. In lacs) |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------------------|
| | 30.09.2025 (Unaudited) | 30.06.2025 (Unaudited) | 30.09.2024 (Unaudited) | 30.09.2025 (Unaudited) | 30.09.2024 (Unaudited) | Year Ended 31.03.2025 (Audited) |
| I. Revenue from Operations | 912.83 | 767.91 | 1295.37 | 1,680.74 | 2138.94 | 3562.15 |
| II. Other Income | 1.49 | 0.38 | 69.53 | 1.87 | 72.44 | 57.46 |
| III. Total Income | 914.32 | 768.29 | 1364.90 | 1682.61 | 2211.38 | 3619.61 |
| IV. Expenses | | | | | | |
| a) Purchase of tea | 24.04 | 14.30 | 40.86 | 38.34 | 40.86 | 35.64 |
| b) Cost of materials consumed | 0.96 | - | 17.13 | 0.96 | 26.71 | 43.82 |
| c) (Increase) / Decrease in stock in trade | (240.40) | (81.53) | (62.43) | (321.93) | (244.76) | (36.62) |
| d) Employees cost | 920.12 | 631.77 | 985.31 | 1551.89 | 1626.87 | 2504.15 |
| e) Finance costs | 51.45 | 49.17 | 35.27 | 100.62 | 86.43 | 175.38 |
| f) Depreciation | 36.94 | 31.26 | 35.63 | 68.20 | 65.06 | 131.64 |
| g) Other Expenditure | 249.14 | 230.25 | 257.71 | 479.39 | 524.80 | 761.84 |
| Total Expenses (IV) | 1042.26 | 875.22 | 1309.48 | 1917.47 | 2125.98 | 3615.85 |
| V. Profit / (Loss) before tax (III-IV) | (127.93) | (106.93) | 55.42 | (234.86) | 85.39 | 3.76 |
| VI. Tax expenses | | | | | | |
| (1) Current Tax | - | - | 6.45 | - | 9.45 | 23.94 |
| (2) Deferred Tax | - | - | - | - | - | 0.38 |
| VII. Profit / (Loss) for the period (V-VI) | (127.93) | (106.93) | 48.95 | (234.86) | 75.94 | (20.56) |
| VIII. Other Comprehensive Income | | | | | | |
| A (I) Items that will not be reclassified to profit or loss | | | | | | |
| (i) Remeasurements of the defined benefits plans | 0.12 | 2.44 | 23.79 | 2.56 | 54.74 | 2.03 |
| (ii) Equity instruments through Other Comprehensive Income | 4.29 | 1.08 | 12.72 | 5.37 | 18.23 | 0.09 |
| (II) Income tax relating to items that will not be reclassified to profit or loss | (0.57) | (0.92) | 4.74 | (1.49) | (4.74) | (0.55) |
| 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 | - | - | - | - | - | - |
| IX. Total comprehensive Income for the period {Comprising Profit / (Loss) and Other Comprehensive Income for the period} (VIII+IX) | (124.09) | (104.33) | 90.20 | (228.42) | 144.17 | (18.99) |
| X. Paid-up Equity Share Capital (Face value per share Rs.10/-) | 381.45 | 381.45 | 381.45 | 381.45 | 381.45 | 381.45 |
| XI. Earnings per share : (not annualised) | | | | | | |
| (a) Basic | (3.35) | (2.80) | 1.28 | (6.16) | 1.99 | (0.54) |
| (b) Diluted | (3.35) | (2.80) | 1.28 | (6.16) | 1.99 | (0.54) |

Notes :

- These results have been prepared in accordance with the Indian Accounting Standard (Ind As) notified under the Companies(Indian Accounting Standards) Rules 2015 as amended from time to time.
- Tea Industry being seasonal in nature the above figures cannot be taken as indicative of full year.
- The company operates mainly in one business segment viz.Cultivation, Manufacturing and selling of Tea being primary segment and all other activities revolve around the main activity.
- The aforesaid financial results was reviewed by the Audit Committee and was approved by the Board of Directors at its meeting held on 13th November ,2025

Place : Kolkata
Date : 13.11.2025



By order of the Board
For WESTERN CONGLOMERATE LIMITED

Richa

Managing Director
Richa Mohta
DIN: 02330609

WESTERN CONGLOMERATE LIMITED

CIN NO. L01132WB1927PLC005456

Reg. Office : 3A HARE STREET, ROOM NO-302, KOLKATA- 700 001

Phone: (033) 22622668, E-mail:DCL@WESTCONG.COM

STATEMENT OF CASH FLOW for the half year ended 30th September, 2025

(Rs. In lacs)

| Particulars | As at 30th September, 2025 | As at 30th September, 2024 |
|--|-------------------------------|-------------------------------|
| A. CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit before taxation and extraordinary items | (234.86) | 85.39 |
| Adjustments for :- | | |
| Depreciation and Amortisation Expenses | 68.20 | 65.06 |
| Finance Cost | 100.62 | 86.43 |
| Dividend Income | (1.10) | (0.50) |
| Operating Profit before working Capital changes | 167.72 | 150.99 |
| | (67.14) | 236.38 |
| Adjustment For | | |
| Increase/(Decrease) in Biological Assets | (5.96) | 14.83 |
| Increase/(Decrease) in Inventories | (321.41) | (230.74) |
| Increase/(Decrease) in Trade Receivables | (75.44) | (196.03) |
| Increase/(Decrease) in Loans | 10.04 | (2.41) |
| Increase/(Decrease) in Other Financial Assets | (5.37) | - |
| Increase/(Decrease) in Other Current Assets | 18.45 | 85.44 |
| Increase/(Decrease) in Trade Payables | (10.25) | (22.18) |
| Increase/(Decrease) in Provisions | 106.20 | 231.78 |
| Increase/(Decrease) in Other Liabilities | 195.00 | 7.76 |
| Cash Generated from Operations | (88.74) | (111.55) |
| Income Tax Paid | (155.88) | 124.83 |
| Net Cash Flow from Operation | (155.88) | 124.83 |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Fixed Assets | (268.44) | 0.07 |
| Dividend Income | 1.10 | 0.50 |
| | (267.34) | 0.57 |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| Finance Cost | (100.62) | (86.43) |
| Proceeds from Short Term Borrowings | 537.65 | (14.37) |
| Proceeds from Long Term Borrowings | (17.52) | (4.51) |
| | 419.51 | (105.31) |
| Net Change in Cash and Cash Equivalents (A+B+C) | (3.71) | 20.09 |
| Cash and Cash Equivalents (Opening Balance) | 55.37 | 38.10 |
| Cash and Cash Equivalents (Closing Balance) | 51.66 | 58.19 |

By order of the Board

For WESTERN CONGLOMERATE LIMITED

Richa
Managing Director
Richa Mohta
DIN: 02330609
Place: Kolkata
Date: 13/11/2025



WESTERN CONGLOMERATE LIMITED

CIN: L01132WB1927PLC005456

Reg. Office : 3A, HARE STREET , ROOM NO-302, 3RD FLOOR, KOLKATA -700 001

Phone: (033) 22622668 E-mail: DCL@WESTCONG.COM

Statement of Unaudited Financial Result for the Half Year ended 30th September, 2025

(Rs. In Lacs)

| Particulars | As at 30th Sept' 2025 | As at 31st March' 2025 |
|--|-----------------------|------------------------|
| | Unaudited | Audited |
| I.ASSETS | | |
| (1) Non-Current Assets | | |
| (a) Prpoerty, Plant and Equipment | 6,521.66 | 6,321.42 |
| (b) Goodwill | 183.82 | 183.82 |
| (c) Other Intangible Assets | 0.27 | 0.27 |
| (d) Biological Assets other than Bearer Plants | 445.39 | 439.43 |
| (e) Financial Assets | 74.32 | 68.95 |
| (f) Non-current investments (IND AS) | 98.00 | 98.00 |
| (g) Deferred Tax Assets (Net) | 310.14 | 310.14 |
| | 7,633.60 | 7,422.03 |
| (2) Current Assets | | |
| (a) Inventories | 710.02 | 388.61 |
| (b) Trade receivables | 133.08 | 57.64 |
| (c) Cash and cash equivalents | 51.66 | 55.37 |
| (d) Other Current Financial Assets | 144.13 | 154.17 |
| (e) Current Tax Assets (Net) | 255.31 | 255.31 |
| (f) Other current assets | 190.78 | 209.23 |
| | 1,484.98 | 1,120.32 |
| Total Assets | 9,118.58 | 8,542.36 |
| II. EQUITY AND LIABILITIES | | |
| (1) Shareholder's Funds | | |
| (a) Share Capital | 381.45 | 381.45 |
| (b) Other Equity | 1,230.98 | 1,459.40 |
| | 1,612.43 | 1,840.85 |
| LIABILITIES | | |
| (2) Non-Current Liabilities | | |
| (a) Long Term Borrowings | 21.28 | 38.80 |
| (b) Provisions | 1,656.87 | 1,551.22 |
| (b) Deferred Tax Liabilities(Net) | - | - |
| | 1,678.15 | 1,590.02 |
| (3) Current Liabilities | | |
| (a) Short Term Borrowings | 4,584.69 | 4,047.04 |
| (b) Trade Payables | 540.26 | 550.51 |
| (c) Other Current Liabilities | 377.40 | 188.84 |
| (d) Provisions | 325.65 | 325.10 |
| | 5,828.00 | 5,111.49 |
| Total Equity & Liabilities | 9,118.58 | 8,542.36 |

By order of the Board

For **WESTERN CONGLOMERATE LIMITED**

Richa
Managing Director
Richa Mohta
DIN: 02330609



Place: Kolkata
Date:13/11/2025

