

# 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: May 29, 2026

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 intimation dated 21/05/2026, the Board of Directors of the Company, at its Meeting held today, i.e., 29/05/2026, Friday, has, *inter-alia*, considered and approved the following: -

1. In compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2026. In this regard, we enclose herewith, the Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2026 and Audit Report issued by the Statutory Auditors of the Company.
2. Audited Financial Statements of the Company for the Financial Year ended 31<sup>st</sup> March, 2026.
3. the appointment of M/s. N. C. Banerjee & Co., Practising Chartered Accountants (Firm Registration No. 302081E) Internal Auditor of the Company to conduct internal audit for the Financial Year 2026-27 (Brief Profile of Internal Auditor is enclosed herewith as 'Annexure A');

The Board Meeting commenced at 04:00 P.M. and concluded at 05:15 P.M. today.

The 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 viz. [www.westcong.com](http://www.westcong.com) and on the website of The Calcutta Stock Exchange Limited viz. [www.cse-india.com](http://www.cse-india.com).



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CIN : L01132WB1927PLC005456

We request you to kindly take the same on records.

Yours faithfully,

For WESTERN CONGLOMERATE LIMITED

*Richa*



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**RICHA MOHTA**  
**DIRECTOR**  
**DIN: 02330609**



# D.C. DHAREWA & CO.

CHARTERED ACCOUNTANTS

## Independent Auditor's Report on the Audited Standalone Annual Financial Results of the Company for the quarter and year ended 31<sup>st</sup>March, 2026

To  
The Board of Directors of  
Western Conglomerate Limited

### Report on the Audit of the Standalone Financial Results

#### Opinion

We have audited the accompanying Statement of Quarterly and Year to Date Standalone Financial Results of **Western Conglomerate Limited** ("the Company") for the quarter and year ended 31<sup>st</sup>March, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations").

In our opinion, and to the best of our information and according to the explanations given to us, the Statement:

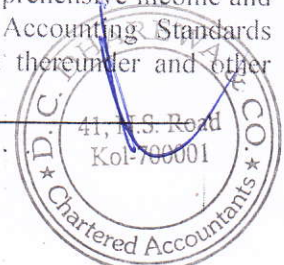
1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
2. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed 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 of the net loss and total comprehensive income and other financial information of the Company for the year then ended March 31, 2026.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our Report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended 31<sup>st</sup>March, 2026 under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Management's and Board of Directors' Responsibilities for the financial Statement

These financial results have been prepared on the basis of the Standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this statement that gives a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other



accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent, and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the financial results by the Directors of the company, as aforesaid

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Statement**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
4. Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations
5. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related





**D.C. DHAREWA & CO.**  
**CHARTERED ACCOUNTANTS**

to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion.

Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

6. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

The statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For D. C. DHAREWA & CO.**

**Chartered Accountants**

Firm Regn. No. 326617E

**(D.C DHAREWA)**

Membership No. 053838

Proprietor

Place: Kolkata,

Date : May 29, 2026

**UDIN No: -26053838XPGQXA8812**



Particulars	Quarter Ended			Rs.in Lacs	
	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	Year Ended 31.03.2026 (Audited)	Year Ended 31.03.2025 (Audited)
I. Revenue from Operations	679.92	1,009.71	457.83	3370.37	3562.15
II. Other Income	17.53	1.07	(14.98)	20.47	57.46
III. Total Income	697.45	1010.78	442.85	3390.84	3619.61
IV. Expenses					
a) Purchase of black tea					
b) Cost of materials consumed	14.67	-	8.93	53.01	35.64
c) Changes in Inventories of finished goods	-	-	-	0.96	43.82
d) Employee cost	235.44	117.34	127.53	30.85	(36.62)
e) Finance costs	334.27	602.21	376.44	2488.37	2504.15
f) Depreciation and amortization expense	80.79	44.28	48.43	225.69	175.38
g) Other Expenses	27.98	40.59	34.93	136.77	131.64
Total Expenses (IV)	29.96	188.71	69.71	698.06	761.84
V. Profit / (Loss) before tax (III-IV)	723.11	993.13	665.97	3633.71	3615.85
VI. Tax expenses	(25.66)	17.65	(223.12)	(242.87)	3.76
(1) Current Tax	-	-	-	-	-
(2) Deferred Tax	-	-	-	-	-
(3) Income Tax for earlier year	(37.95)	-	(34.06)	-	23.94
VII. Profit / (Loss) for the period (V-VI)	-	-	0.38	(37.95)	0.38
VIII. Other Comprehensive Income	12.29	17.65	(189.44)	(204.92)	(20.56)
A (I) Items that will not be reclassified to profit or loss					
(i) Remeasurements of the defined benefits plans					
(ii) Equity instruments through Other Comprehensive Income	424.92	2.09	(54.30)	427.13	2.03
(II) Income tax relating to items that will not be reclassified to profit or loss	(6.27)	(2.93)	(2.46)	(4.91)	0.09
B (I) Items that will be reclassified to profit or loss	(108.85)	(0.36)	14.76	(109.78)	(0.55)
(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)	322.09	16.45	(231.44)	107.52	(18.99)
X. Paid-up Equity Share Capital ( Face value per share Rs.10/-)	381.45	381.45	381.45	381.45	381.45
XI. Earnings per share : (not annualised)					
(a) Basic					
(b) Diluted	0.32	0.46	(4.97)	(5.37)	(0.54)
XII. Other Equity ( Reserves excluding Revaluation Reserves)	0.32	0.46	(4.97)	(5.37)	(0.54)
				1566.92	1459.40

Dr D.C. Dharewa & Co.  
Chartered Accountants  
CA Firm Regn No.: 322617E

D.C. Dharewa  
Proprietor  
M. No. 053838

Office: Kolkata  
Date: 29/05/2026

On behalf of Board of Directors

*Richa*  
Richa Mohta  
Managing Director & CFO  
DIN-02330609



Particulars	( Rs. In Lacs)	
	As at 31st March, 2026 Audited	As at 31st March, 2025 Audited
<b>I. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment		
(b) Goodwill	6811.31	6321.42
(c) Other Intangible Assets	183.82	183.82
(d) Biological Assets other than Bearer Plants	0.49	0.27
(e) Financial Assets	435.92	439.43
(i) Investments		
(f) Other Non-Current assets	64.04	68.95
(g) Deferred Tax Assets	98.00	98.00
	238.31	310.14
<b>(2) Current Assets</b>		
(a) Inventories		
(b) Financial Assets	388.38	388.61
(i) Trade receivables		
(ii) Cash and cash equivalents	54.03	57.64
(iii) Other Financial Assets	59.18	55.37
(c) Current Tax Assets (Net)	150.91	154.17
(d) Other current assets	265.94	255.31
	199.11	209.23
<b>Total Assets</b>	<b>8949.44</b>	<b>8542.36</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity Share Capital	381.45	381.45
(b) Other Equity	1566.92	1459.40
<b>LIABILITIES</b>		
<b>(2) Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Long Term Borrowings		
(b) Provisions	0.81	38.80
	1461.09	1551.22
<b>(3) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Short Term Borrowings		
(ii) Trade Payables	4489.28	4011.95
Total Outstanding Dues of Micro and small Enterprises		
Total Outstanding dues of creditors other than Micro & Small		
(iii) Other financial liabilities	669.06	550.51
(b) Other Current Liabilities	37.99	35.09
(c) Provisions	179.13	188.84
	163.71	325.10
<b>Total Equity &amp; Liabilities</b>	<b>8949.44</b>	<b>8542.36</b>

For D.C. Dharewa & Co.  
 Chartered Accountants  
 ICAI Firm Regn No.: 322617E

D.C. Dharewa  
 Proprietor  
 Mem. No. 53838

Place: Kolkata  
 Date: 29/05/2026

On behalf of Board of Directors

*Richa*  
 Richa Mohta  
 Managing Director & CFO  
 DIN-02330609



WESTERN CONGLOMERATE LIMITED

CIN: L01132WB1927PLC005456

STATEMENT OF CASH FLOW for the year ended 31st March, 2026

Particulars	(Rs. In lacs)	
	As at 31st March, 2026	As at 31st March, 2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before taxation and extraordinary items		3.76
Adjustments for :-	(242.87)	
Depreciation and Amortisation Expenses	136.77	131.64
Finance Cost	225.69	175.38
Interest Income	(2.24)	(2.14)
Dividend Income	(1.94)	(1.34)
<b>Operating Profit before working Capital changes</b>	358.28	303.54
Adjustment For	115.41	307.30
Increase/(Decrease) in Biological Assets	3.51	(3.27)
Increase/(Decrease) in Inventories	0.23	(27.63)
Increase/(Decrease) in Trade Receivables	3.61	(52.77)
Increase/(Decrease) in Other Financial Assets	3.26	(17.45)
Increase/(Decrease) in Other Current Assets	10.12	21.53
Increase/(Decrease) in Trade Payables	118.55	95.39
Increase/(Decrease) in Provisions	175.61	186.26
Increase/(Decrease) in Other Liabilities	(6.81)	11.98
<b>Cash Generated from Operations</b>	308.08	214.04
Income Tax Paid	423.49	521.34
<b>Net Cash Flow from Operation</b>	(10.63)	(23.24)
	412.86	498.10
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	(626.88)	(522.27)
Interest income	2.24	2.14
Dividend Income	1.94	1.34
	(622.70)	(518.79)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Redemption of Preference Shares		(70.00)
Finance Cost	(225.69)	(175.38)
Proceeds from Short Term Borrowings	477.33	305.48
Proceeds from Long Term Borrowings	(37.99)	(22.14)
	213.65	37.96
<b>Net Change in Cash and Cash Equivalents (A+B+C)</b>	213.65	37.96
	3.81	17.27
Cash and Cash Equivalents (Opening Balance)	55.37	38.10
Cash and Cash Equivalents (Closing Balance)	59.18	55.37

NOTES:

- The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard - 7 on Statement of Cash Flow Statements.
- Previous year's figures have been regrouped where necessary to confirm to the current year's classification.

For D.C. Dharewa & Co.  
Chartered Accountants  
ICAI Firm Regn No.: 322617E

D. C. Dharewa  
Proprietor  
Mem. No. 53838

Place: Kolkata  
Date: 29/05/2026

On behalf of Board of Directors

Richa Mohta  
Managing Director & CFO  
DIN-02330609



Statement of Changes in Equity for the year ended 31st March, 2026

(Rs. In lacs)

A) Equity Share Capital

Particulars	Number of Shares	Amount
Balance as at March 31, 2025	3814540	381.45
Change in equity share capital during the year	-	-
Balance as at March 31, 2026	3814540	381.45

B) Other Equity

Particulars	Reserves and Surplus			Other Comprehensive Income	Total
	Capital Redemption Reserve	Securities Premium	Retained Earnings		
Balance as at April 1, 2024		56.00	1,272.52	149.87	1,478.39
Profit for the year			(20.56)		(20.56)
Arising out of Profit for redemption of shares Transferred to Capital Redemption Reserve	70.00				70.00
Other Comprehensive Income for the Year			(70.00)		(70.00)
Balance as at March 31, 2025	70.00	56.00	1,181.96	1.57	1,459.40
Profit/(Loss) for the year					
Other Comprehensive Income for the Year			(204.92)		(204.92)
Arising out of Profit for redemption of shares Transferred to Capital Redemption Reserve				312.44	312.44
Balance as at March 31, 2026		56.00	977.04	463.88	1,566.92

Investors Complaint

	As at 31/03/2026
Pending at the beginning of the quarter	Nil
Received during the quarter	Nil
Disposed off during the quarter	Nil
Remaining unresolved at the end of the quarter	Nil

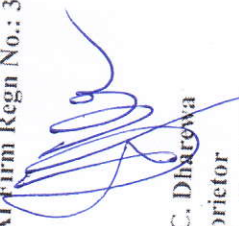


Notes:

1. The above audited standalone Financial Results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 29th May, 2026. The Statutory Auditors of the Company have conducted an audit of the above standalone financial results for the quarter and year ended March 31, 2026.
2. The above standalone financial results for the quarter and year ended March 31, 2026 are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
3. We draw attention in respect of disputed interest and damages charges on delayed payment of Provident fund amounting to Rs.723.26 lacs contested in appeal. Management believes that there will not be any financial liability in respect of the same.
4. The figures for the quarter ended 31st March 2026 and 31st March 2025 have been derived by deducting the year to date unaudited figures for the period ended 31st December 2025 and 31st December 2024 from the audited figures for the year ended 31st March 2026 and 31st March 2025 respectively.
5. The company operates only in one Business Segment, hence does not have any reportable Segments as per Ind-AS 108 "Operating Segments".
6. No Investors complaint remains pending at the quarter ended on 31st March, 2026
7. Previous quarter's / year's figure have been regrouped / reclassified and rearranged wherever necessary to correspond with the current quarter's / year's classification / disclosure.


For D.C. Dharewa & Co.  
Chartered Accountants

ICAI Firm Regn No.: 322617E

  
D. C. Dharewa  
Proprietor  
Mem. No. 53838

Place: Kolkata  
Date: 29/05/2026

On behalf of Board of Directors

  
Richa Mohta  
Managing Director & CFO  
DIN-02330609



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CIN : L01132WB1927PLC005456

## Annexure- A

Disclosures under Regulation 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 and in terms of SEBI Circular no. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023.

### Appointment of Internal Auditor:

Sr. No.	Particulars	Disclosure
1	Name of the Internal Auditor	N. C. Banerjee & Co.
2	Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment
3	Date of appointment/cessation & term of appointment	29/05/2026
4	Brief Profile;	N.C. Banerjee & Co. is a firm of Chartered Accountants registered with The Institute of Chartered Accountants of India (ICAI) (Firm Registration No. 302081E). Having working experience and proficiency in matters related to Audit, Certification and Compliances.
5	Disclosure of relationships between directors (in case of appointment of a director)	N A

