

Ref. No. WEBFIL/CSE

12.11.2025

The Secretary,
The Calcutta Stock Exchange Limited,
7, Lyons Range,
Kolkata - 700 001

Dear Sir/Madam,

Compliance of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015
(for the Quarter & Half Year ended 30th September, 2025)

With reference to the above we are enclosing herewith the following compliances:

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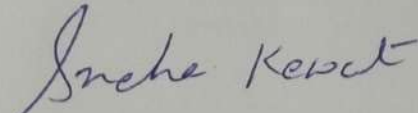
1. Output of 236th Board Meeting held on 12.11.2025 started at 4.30 P.M. end on 4.30 P.M. for Accounts Approval as per requirement of Regulation 33 of the SEBI(LODR), 2015 for the quarter and half year ended on 30.09.2025

Kindly acknowledge receipt.

Thanking you,

Yours faithfully,

For and on behalf of WEBFIL LIMITED



(Sneha Kewat)
Company Secretary

Enclosed: As above.



(A member of Yule Group of Companies)

: Gayeshpur, Kalyani, Nadia, West Bengal-741234, Phone : 033 2589 8831/6470/7179/1619/8713, Fax: +91 33 2589 8833

WEBFIL LIMITED

Regd.Office: "YULE HOUSE" , 8, Dr. Rajendra Prasad Sarani, Kolkata - 700001

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2025

[₹ lakhs]

Sl. No.	Particulars	3 months ended 30.09.2025 [Unaudited]	Preceding 3 months ended 30.06.2025 [Unaudited]	Corresponding 3 months ended in the Previous year 30.09.2024 [Unaudited]	Year to date figures for current period ended 30.09.2025 [Unaudited]	Year to date figures for previous period ended 30.09.2024 [Unaudited]	Year ended 31.03.2025 [Audited]
1.	Income						
	a) Revenue from Operations	1,195.49	1,033.86	910.73	2,229.35	1,696.79	5,402.19
	b) Other Operating Income	-	-	-	-	1.48	1.48
	c) Other Income	1.34	1.35	1.47	2.69	3.44	41.22
	Total	1,196.83	1,035.21	912.20	2,232.04	1,701.71	5,444.89
2.	Expenditure						
	a) Cost of Materials consumed	198.63	242.55	247.33	441.18	455.38	1,189.83
	b) Purchase of stock-in-trade	261.66	574.89	291.88	836.55	593.08	1,751.73
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	209.04	(158.50)	2.77	50.54	(57.89)	363.96
	d) Employees benefit expenses	142.89	119.93	130.47	262.82	260.02	511.93
	e) Finance costs	19.07	18.17	26.39	37.24	54.99	105.31
	f) Depreciation and Amortization Expenses	1.09	1.08	1.00	2.17	2.00	4.28
	g) Other Expenses	280.30	186.00	171.76	466.30	319.07	1,132.26
	Total	1,112.68	984.12	871.60	2,096.80	1,626.65	5,059.30
3	Profit before exceptional items and tax (1-2)	84.15	51.09	40.60	135.24	75.06	385.59
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit before tax (3-4)	84.15	51.09	40.60	135.24	75.06	385.59
6.	Tax Expense						
	Current Tax	23.99	12.01	12.83	36.00	24.15	107.97
	Deferred Tax	(0.63)	(2.99)	(2.87)	(3.62)	(3.66)	17.20
	Total Tax Expense	23.36	9.02	9.96	32.38	20.49	125.17
7.	Net Profit for the period (5-6)	60.79	42.07	30.64	102.86	54.57	260.42
8.	Other Comprehensive Income (OCI)						
	(a) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	4.74
	(b) Income tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(1.23)
	(c) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
9.	Total Comprehensive Income for the period (7+8)	60.79	42.07	30.64	102.86	54.57	263.93
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)	-	-	-	-	-	939.31
12.	Earnings per Equity Share of face value ₹ 10 (EPS)						
(a)	Basic (₹)	0.71	0.49	0.36	1.21	0.64	3.05
(b)	Diluted (₹)	0.71	0.49	0.36	1.21	0.64	3.05
	(Not annualised)						

**STATEMENT OF UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES
FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2025**

[₹ lakhs]

Sl. No.	Particulars	3 months ended 30.09.2025 [Unaudited]	Preceding 3 months ended 30.06.2025 [Unaudited]	Corresponding 3 months ended in the Previous year 30.09.2024 [Unaudited]	Year to date figures for current period ended 30.09.2025 [Unaudited]	Year to date figures for previous period ended 30.09.2024 [Unaudited]	Year ended 31.03.2025 [Audited]
1.	Segment Revenue						
[a]	Filament Division	-	-	8.84	-	10.32	10.32
[b]	Digital Division	1,195.49	1,033.86	901.89	2,229.35	1,687.95	5,393.35
	Total	1,195.49	1,033.86	910.73	2,229.35	1,698.27	5,403.67
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	1,195.49	1,033.86	910.73	2,229.35	1,698.27	5,403.67
2.	Segment Results						
[a]	Filament Division	(17.85)	(15.49)	(32.98)	(33.34)	(55.22)	(96.12)
[b]	Digital Division	121.07	84.75	99.97	205.82	185.27	556.15
[c]	Un-allocated		-	-	-	-	30.87
	Total	103.22	69.26	66.99	172.48	130.05	490.90
	Less : Finance cost	19.07	18.17	26.39	37.24	54.99	105.31
	Total Profit/Loss(-) Before Tax	84.15	51.09	40.60	135.24	75.06	385.59
3.	Segment Assets						
[a]	Filament Division	87.09	88.93	95.20	87.09	95.20	88.76
[b]	Digital Division	6,016.24	6,099.58	6,130.79	6,016.24	6,130.79	5,875.69
[c]	Un-allocated	321.71	337.43	211.36	321.71	211.36	630.77
	Total	6,425.04	6,525.94	6,437.35	6,425.04	6,437.35	6,595.22
4.	Segment Liabilities						
[a]	Filament Division	296.81	296.02	330.91	296.81	330.91	309.54
[b]	Digital Division	4,020.22	4,250.99	4,305.76	4,020.22	4,305.76	4,384.61
[c]	Un-allocated	212.60	144.30	217.48	212.60	217.48	108.51
	Total	4,529.63	4,691.31	4,854.15	4,529.63	4,854.15	4,802.66

The company has reported segment information as per Ind AS 108 "Operating Segments". The company has identified two segments i.e. Filament Division and Digital Division. The identification of operating segments is consistent with performance assessment and resource allocation by the management. These operating segments are monitored by the management and strategic decisions are made on the basis of segment operating results.

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025			
			₹ lakhs]
Sl. No.	Particulars	As at 30.09.2025 [Unaudited]	As at 31.03.2025 [Audited]
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	101.36	103.53
	(b) Financial Assets		
	(i) Investments	51.45	51.45
	(ii) Trade receivables	-	-
	(iii) Other non-current Financial Assets	464.46	399.99
	(c) Deferred tax assets (net)	58.47	54.85
	(d) Other non-current assets	40.61	42.87
	Total Non-current Assets	716.35	652.69
2	Current Assets		
	(a) Inventories	2,498.97	2,566.04
	(b) Financial Assets		
	(i) Trade receivables	2,901.90	3,060.89
	(ii) Cash and cash equivalents	0.14	0.14
	(iii) Bank balances other than (ii) above	81.80	79.02
	(iv) Other Financial Assets	12.69	7.70
	(c) Current Tax Assets (Net)	107.48	114.70
	(d) Other current assets	105.71	114.04
	Total Current Assets	5,708.69	5,942.53
	TOTAL ASSETS	6,425.04	6,595.22
B	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	853.25	853.25
	(b) Other Equity	1,042.16	939.31
	Total Equity	1,895.41	1,792.56
	Liabilities		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Provisions	68.17	102.11
	Total Non-current Liabilities	68.17	102.11
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	944.60	1,046.08
	(ii) Trade payables		
	Outstanding dues of MSME creditors	103.60	112.62
	Outstanding dues of other creditors	1,843.32	2,029.98
	(iii) Other financial liabilities	1,498.17	1,465.16
	(b) Other current liabilities	31.18	46.71
	(c) Provisions	40.59	-
	Total Current liabilities	4,461.46	4,700.55
	TOTAL EQUITY AND LIABILITIES	6,425.04	6,595.22

Notes:

- The above Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2025 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 12th November 2025.
- The Company does not have any exceptional item to report for the above periods.
- This Statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The Statutory Auditors of the Company have carried out a Limited Review of the Consolidated Financial Results for the quarter and half year ended 30.09.2025.
- The Accounting policies and the method of computation are being followed consistently in preparation of accounts.
- Previous periods' figures have been re-grouped/re-classified wherever considered necessary.

Place : Kolkata
Dated : 12th November, 2025

**SOMNATH
BISWAS**

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**SEKHAR
BHATTACHARJEE**

For and on behalf of
WEBFIL LIMITED

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BHATTACHARJEE
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(Director)

Limited Review Report on Unaudited Standalone Financial Results of WEBFIL Limited for the Quarter and Half-year ended 30th September, 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Limited Review Report

To
The Board of Directors,
WEBFIL Limited
“Yule House”
8, Dr. Rajendra Prasad Sarani,
Kolkata – 700 001.

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **WEBFIL Limited** (“the Company”), for the Quarter and Half-year ended 30th September 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, including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company’s Management and approved by the Company’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “*Interim Financial Reporting*”, prescribed under Section 133 of the Companies Act, 2013 (“the Act”) 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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 accompanying Statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 34 and other accounting principles generally accepted in India, 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.



GHOSHAL & GHOSAL
Chartered Accountants

Flat 2B, 1st Floor,
205, Anandapally, Jadavpur, Near Sulekha,
Kolkata, West Bengal 700 032
Phone: 033- 68342499

www.cagandg.in

E-mail – ghslandgsl@gmail.com / contact@cagandg.in

For Ghoshal & Ghosal

Chartered Accountants

FRN: 304013E

SOMNATH BISWAS

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BISWAS

Date: 2025.11.12 17:43:58 +05'30'

CA. Somnath Biswas

Partner

Membership No. 064735

UDIN: 25064735BMKUAV5875

Date: 12th November 2025

Place: Kolkata

WEBFIL LIMITED

Regd. Office: "YULE HOUSE" , 8, Dr. Rajendra Prasad Sarani, Kolkata - 700001

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2025

[₹ lakhs]

Sl. No.	Particulars	3 months ended 30.09.2025 [Unaudited]	Preceding 3 months ended 30.06.2025 [Unaudited]	Corresponding 3 months ended in the Previous year 30.09.2024 [Unaudited]	Year to date figures for current period ended 30.09.2025 [Unaudited]	Year to date figures for previous period ended 30.09.2024 [Unaudited]	Year ended 31.03.2025 [Audited]
1.	Income						
	a) Revenue from Operations	1,195.49	1,033.86	910.73	2,229.35	1,696.79	5,402.19
	b) Other Operating Income	-	-	-	-	1.48	1.48
	c) Other Income	1.34	1.35	1.47	2.69	3.44	41.22
	Total	1,196.83	1,035.21	912.20	2,232.04	1,701.71	5,444.89
2.	Expenditure						
	a) Cost of Materials consumed	198.63	242.55	247.33	441.18	455.38	1,189.83
	b) Purchase of stock-in-trade	261.66	574.89	291.88	836.55	593.08	1,751.73
	c) Changes in inventories of finished goods,	209.04	(158.50)	2.77	50.54	(57.89)	363.96
	d) Employees benefit expenses	142.89	119.93	130.47	262.82	260.02	511.93
	e) Finance costs	19.07	18.17	26.39	37.24	54.99	105.31
	f) Depreciation and Amortization Expenses	1.09	1.08	1.00	2.17	2.00	4.28
	g) Other Expenses	280.30	186.00	171.76	466.30	319.07	1,132.26
	Total	1,112.68	984.12	871.60	2,096.80	1,626.65	5,059.30
3	Profit before exceptional items and tax (1-2)	84.15	51.09	40.60	135.24	75.06	385.59
4.	Exceptional Items	-	-	-	-	-	-
5.	Profit before tax (3-4)	84.15	51.09	40.60	135.24	75.06	385.59
6.	Tax Expense						
	Current Tax	23.99	12.01	12.83	36.00	24.15	107.97
	Deferred Tax	(0.63)	(2.99)	(2.87)	(3.62)	(3.66)	17.20
	Total Tax Expense	23.36	9.02	9.96	32.38	20.49	125.17
7.	Profit before Share of Profit of Associates/Joint Venture (5-6)	60.79	42.07	30.64	102.86	54.57	260.42
8.	Share of Profit of Associates/Joint Ventures	89.48	295.17	208.51	384.65	369.44	707.55
9.	Profit After Tax (7+8)	150.27	337.24	239.15	487.51	424.01	967.97
10.	Other Comprehensive Income (OCI)						
	(a) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	4.74
	(b) Income tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	(1.23)
	(c) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
11.	Total Comprehensive Income for the period (9+10)	150.27	337.24	239.15	487.51	424.01	971.48
12.	Paid up Equity Share Capital of ₹ 10 each	853.25	853.25	853.25	853.25	853.25	853.25
13.	Other Equity (excluding revaluation reserves)	-	-	-	-	-	4,393.54
14.	Earnings per Equity Share of face value ₹ 10 (EPS)						
(a)	Basic (₹)	1.76	3.95	2.80	5.71	4.97	11.34
(b)	Diluted (₹)	1.76	3.95	2.80	5.71	4.97	11.34
	(Not annualised)						

**STATEMENT OF UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES
FOR THE QUARTER/HALF YEAR ENDED 3TH SEPTEMBER, 2025**

[₹ lakhs]

Sl. No.	Particulars	3 months ended 30.09.2025 [Unaudited]	Preceding 3 months ended 30.06.2025 [Unaudited]	Corresponding 3 months ended in the Previous year 30.09.2024 [Unaudited]	Year to date figures for current period ended 30.09.2025 [Unaudited]	Year to date figures for previous period ended 30.09.2024 [Unaudited]	Year ended 31.03.2025 [Audited]
1.	Segment Revenue						
[a]	Filament Division	-	-	8.84	-	10.32	10.32
[b]	Digital Division	1,195.49	1,033.86	901.89	2,229.35	1,687.95	5,393.35
	Total	1,195.49	1,033.86	910.73	2,229.35	1,698.27	5,403.67
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Net Sales/Income from Operations	1,195.49	1,033.86	910.73	2,229.35	1,698.27	5,403.67
2.	Segment Results						
[a]	Filament Division	(17.85)	(15.49)	(32.98)	(33.34)	(55.22)	(96.12)
[b]	Digital Division	121.07	84.75	99.97	205.82	185.27	556.15
[c]	Un-allocated	-	-	-	-	-	30.87
	Total	103.22	69.26	66.99	172.48	130.05	490.90
	Less : Finance cost	19.07	18.17	26.39	37.24	54.99	105.31
	Total Profit/Loss(-) Before Tax	84.15	51.09	40.60	135.24	75.06	385.59
3.	Segment Assets						
[a]	Filament Division	87.09	88.93	95.20	87.09	95.20	88.76
[b]	Digital Division	6,016.24	6,099.58	6,130.79	6,016.24	6,130.79	5,875.69
[c]	Un-allocated	4,160.60	632.60	3,327.48	4,160.60	3,327.48	4,085.00
	Total	10,263.93	6,821.11	9,553.47	10,263.93	9,553.47	10,049.45
4.	Segment Liabilities						
[a]	Filament Division	296.81	296.02	330.91	296.81	330.91	309.54
[b]	Digital Division	4,020.22	4,250.99	4,305.76	4,020.22	4,305.76	4,384.61
[c]	Un-allocated	212.60	144.30	217.48	212.60	217.48	108.51
	Total	4,529.63	4,691.31	4,854.15	4,529.63	4,854.15	4,802.66

The company has reported segment information as per Ind AS 108 "Operating Segments". The company has identified two segments i.e. Filament Division and Digital Division. The identification of operating segments is consistent with performance assessment and resource allocation by the management. These operating segments are monitored by the management and strategic decisions are made on the basis of segment operating results.

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025

[₹ lakhs]

Sl. No.	Particulars	As at 30.09.2025 [Unaudited]	As at 31.03.2025 [Audited]
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	101.36	103.53
	(b) Financial Assets		
	(i) Investments	3,890.34	3,505.68
	(ii) Trade receivables	-	-
	(iii) Other non-current Financial Assets	464.46	399.99
	(c) Deferred tax assets (net)	58.47	54.85
	(d) Other non-current assets	40.61	42.87
	Total Non-current Assets	4,555.24	4,106.92
2	Current Assets		
	(a) Inventories	2,498.97	2,566.04
	(b) Financial Assets		
	(i) Trade receivables	2,901.90	3,060.89
	(ii) Cash and cash equivalents	0.14	0.14
	(iii) Bank balances other than (ii) above	81.80	79.02
	(iv) Other Financial Assets	12.69	7.70
	(c) Current Tax Assets (Net)	107.48	114.70
	(d) Other current assets	105.71	114.04
	Total Current Assets	5,708.69	5,942.53
	TOTAL ASSETS	10,263.93	10,049.45
B	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	853.25	853.25
	(b) Other Equity	4,881.05	4,393.54
	Total Equity	5,734.30	5,246.79
	Liabilities		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Provisions	68.17	102.11
	Total Non-current Liabilities	68.17	102.11
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	944.60	1,046.08
	(ii) Trade payables		
	Outstanding dues of MSME creditors	103.60	112.62
	Outstanding dues of other creditors	1,843.32	2,029.98
	(iii) Other financial liabilities	1,498.17	1,465.16
	(b) Other current liabilities	31.18	46.71
	(c) Provisions	40.59	-
	Total Current liabilities	4,461.46	4,700.55
	TOTAL EQUITY AND LIABILITIES	10,263.93	10,049.45

Notes:

1. The above Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2025 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 12th November, 2025.
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 Obligation and Disclosure Requirements) Regulations, 2015.
4. The Statutory Auditors of the Company have carried out a Limited Review of the Consolidated Financial Results for the quarter and half year ended 30.09.2025.
5. The Accounting policies and method of computation are being followed consistently in preparation of accounts.
6. The proportionate share of Associates/Joint Ventures in the net profits / losses is recognised in the Financial Results and the carrying value of the investment is adjusted by a like amount (referred as 'equity method') based on the un-audited Financial Statement of the Joint venture as available.
7. Previous periods' figures have been re-grouped/re-classified wherever considered necessary.

Place : Kolkata

Dated : 12th November, 2025

For and on behalf of
WEBFIL LIMITED

SEKHAR

BHATTACHARJEE

Digitally signed by SEKHAR
BHATTACHARJEE
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(Director)

SOMNATH
BISWAS

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SOMNATH BISWAS
Date: 2025.11.12 17:45:15
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Limited Review Report on Unaudited Consolidated Financial Results of WEBFIL Limited for the Quarter and Half-year ender 30th September, 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Limited Review Report

To
The Board of Directors
WEBFIL Limited
“Yule House”
8, Dr. Rajendra Prasad Sarani
Kolkata – 700 001

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **WEBFIL Limited** (“the Parent”) and its joint venture, for the Quarter and Half-year ended 30th September 2025 (“the Statement”), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by the SEBI from time to time.
2. The statement, which is the responsibility of the Parent’s Management (the ‘Management’) and approved by the Parent’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 “*Interim Financial Reporting*”, prescribed under Section 133 of the Companies Act, 2013 (“the Act”) 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of Interim Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The statement includes the financial results/financial information of the following Joint venture entity :

Name of Company	Extent of Holding
New Town Telecom Infrastructure Development Company Limited (NTTIDCO)	49%

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulations 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.

6. Other Matters

The Statement includes the Parent's share of net profit after tax of Rs. 384.65 lac for the quarter and half-year ended 30th September 2025 in respect of the sole joint venture whose financial statements/financial information/financial results have not been reviewed by us. These financial statements/financial information/financial results are un-reviewed/Unaudited and have been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of the joint venture, is based solely on such un-reviewed/Unaudited, management certified financial statements/financial statements/financial information/financial results.

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

For Ghoshal & Ghosal

Chartered Accountants

FRN: 304013E

SOMNATH BISWAS

Digitally signed by SOMNATH BISWAS
Date: 2025.11.12 17:44:30 +05'30'

CA. Somnath Biswas

Partner

Membership No. 064735

UDIN: 25064735BMKUAU8881

Date: 12th November 2025

Place: Kolkata