WILLIAMSON MAGOR & CO. LIMITED

Corporate Identity Number (CIN) : L01132WB1949PLC017715
REGISTERED OFFICE : FOUR MANGOE LANE, SURENDRA MOHAN GHOSH SARANI, KOLKATA - 700 001
TELEPHONE : 033-2210-1221, 2248-9434, 2248-9435, FAX : 91-33-2248-8114 / 6265
Email : administrator@williamsonmagor.in , Website : www.wmtea.com

12th August 2026

The Secretary,
BSE Ltd.,
P.J. Towers, Dalal Street,
MUMBAI-400 001.
Scrip Code: 519224

The Secretary,
National Stock Exchange
of India Ltd.,
Exchange Plaza,
5th Floor,
Plot No.C/1,G Block,
Bandra-Kurla Complex,
Bandra (E),
MUMBAI-400 051.
Scrip Code: WILLAMAGOR

The Secretary,
The Calcutta Stock
Exchange Ltd.,
7, Lyons Range,
KOLKATA-700 001.
Scrip Code: 33013

Dear Sir / Madam,

Sub: Outcome of Meeting of the Board of Directors held on 12th August, 2026

Pursuant to Regulation 30 and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), please be informed that the Board of Directors of the Company at its meeting held today, the 12th August, 2026 have inter-alia approved the Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter ended 30th June, 2026 along with "Limited Review Report" submitted by M/s. V. Singhi & Associates, Chartered Accountants, Statutory Auditors of the Company, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015. A copy of the same is enclosed herewith.

Time of Commencement of Meeting: 10.00 A.M.

Time of Conclusion of Meeting: 5:15 P.M.

This is for your kind information and records.

Thanking you,

Yours faithfully,

For Williamson Magor & Co. Limited

Sk Javed Akhtar

Sk Javed Akhtar
Company Secretary

WILLIAMSON MAGOR & CO. LIMITED Kolkata

Encl: As above

V. SINGHI & ASSOCIATES
Chartered Accountants
Four Mangoe Lane
Surendra Mohan Ghosh Sarani,
Ground Floor, Kolkata – 700 001
Phone: +91 33 2210 1125/26
E-mail : kolkata@vsinghi.com
Website: www.vsinghi.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE STANDALONE UNAUDITED FINANCIAL RESULTS OF WILLIAMSON MAGOR & CO. LIMITED FOR THE QUARTER ENDED 30TH JUNE, 2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMEMDED

To
The Board of Directors
Williamson Magor & Co. Limited

1. We have reviewed the accompanying Standalone Unaudited Financial Results (the "Statement") of **WILLIAMSON MAGOR & CO. LIMITED** (the "Company") for the quarter ended June 30, 2026. The Statement has been prepared by the Company pursuant to the requirement of regulation 33 of the Securities and Exchange Boards of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, is prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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 is limited primarily to enquiries of parent company personnel and analytical procedure 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.

V. Singhi & Associates * Chartered Accountants *

4. Qualified Conclusion & reasons therefor:

Our Limited Review has a Qualified Conclusion for reasons as under:

a) Material uncertainty related to Going Concern

We draw attention to Note No 5 to the Standalone Financial Statements stating that the net worth of the Company as on 30th June, 2026 has been fully eroded and the ability of the Company to continue as a going concern depends upon continued availability of finance and future profitability. This situation indicates that material uncertainty exists that may cast a significant doubt on the Company's ability to continue as a going concern. The financial statements do not adequately disclose this matter. The Company till date is unable to get it's NBFC Registration restored, thus is a non-compliant of RBI instruction to follow norms as applicable to a NBFC Entity. **Accordingly, the use of going concern assumption of accounting in preparation of this Statement is not adequately and appropriately supported as per the requirements of Indian Accounting Standard 1 "Presentation of Financial Statements".**

b) Non-recognition of Interest Expenses

We draw attention to Note No 6(b) of the Statement relating to non-recognition of interest expenses on secured borrowings from financial institutions and unsecured Inter-Corporate Borrowings. As the matter is under dispute / negotiation, the Company has neither recognized nor ascertained any finance cost on such secured borrowings for the period given hereunder:

Sl. No.	Name of the Secured Lender	Period for which interest has not been provided for
1	HDFC Bank Limited	From April, 2021 to June, 2026

Interest expense on Inter-Corporate Borrowings amounting to Rs. 1,10,386 thousand for Inter-corporate borrowings for the quarter ended 30th June, 2026 has not been recognised by the Company. As a result, Finance Cost, Total Comprehensive Loss and liability on account of interest are understated to that extent.

This constitutes a departure from the requirements of Indian Accounting Standard 109 "Financial Instruments" and accrual basis of accounting.

c) Balances of receivables, unsecured and secured loan creditors and their balance confirmations

We draw attention to Note No 9 with respect to certain balances, relating to trade and other receivables and liabilities including those payable to loan creditors lacking reconciliation and confirmation. Hence adjustments/impacts in this respect, if any, are currently not available and as such cannot be commented upon by us.

d) Default in Repayment of Principal and payment of Interest of Debt Securities

We draw attention to Note No. 7 of the Statement with respect to default in repayment of Principal and Interest on Non-Convertible Debentures issued to IL&FS Financial Services Limited and subsequent settlement agreed upon. In earlier years, Security provided by the

V. Singhi & Associates * Chartered Accountants *

Company by way of mortgage/pledge of certain properties with the Debenture Trustee against issue of above debentures have been invoked by the Debenture Trustee from time to time. The Management in earlier years has ascertained and decided to adjust disposal proceeds from the sale of Neemrana Land and payment made as per the settlement agreement from the outstanding value of debentures and estimated interest as per the repayment schedule. On 9th May, 2026, the sale certificate was issued for the above-mentioned immovable property in favour of the Auction Purchaser, with proceeds amounting to Rs. 9,02,500 (in thousands). These proceeds from the sale of Neemrana Land shall be used to settle the outstanding dues. Further adjustments for the same will be recorded on completion of settlement procedure in entirety.

e) Default in payment of interest and repayment of principal of secured and unsecured loans

We draw attention to Note No 8 and 6(b) of the Statement with respect to default in payment of interest and repayment of principal of Loan borrowed from secured and unsecured lenders of the Company.

f) Recognition of Deferred Tax Assets

We draw attention to Note No. 10 of the Statement relating to recognition of Deferred Tax Assets amounting to Rs. 11,06,332 thousand as at 30th June, 2026. Considering the management's assessment of going concern assumption in the Statement, the threshold of reasonable certainty for recognizing the deferred tax assets as per Indian Accounting Standard 12 "Income Taxes" has not been met. Consequently, deferred tax assets and total comprehensive income for the quarter ended 30th June, 2026 are overstated by that extent.

5. Based on our review conducted as stated in Paragraph 3 above, except for the matters described in Paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable Indian Accounting Standards and other recognized accounting practices and policies and have not disclosed fairly the information required to be disclosed in terms of the Listing Regulations as amended including the manner in which it is to be disclosed.

For **V. SINGHI & ASSOCIATES**
Chartered Accountants
Firm Registration No. 311017E

V. Singhi & Associates * Chartered Accountants *

(A. Sengupta)
Partner
Membership No.: 051371
UDIN:26051371TUAVTT5361

Place: Kolkata
Date: 12th August, 2026

WILLIAMSON MAGOR & CO. LIMITED
CIN:L01132WB1949PLC017715
Registered Office: Four Mangoe Lane, Surendra Mohan Ghosh Sarani, Kolkata- 700001
Telephone No.: 033-22101221, 2243-5391, 2248-9434, 2248-9435, Fax: 033-2248-3683/8114/6265
E-mail: administrator@mcleodrussel.com, Website: www.wmtea.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

(Rs. in thousands except earning per share)

	Particulars	Quarter Ended			For the Year ended
		30th June, 2026 (Unaudited)	31st March, 2026 (Audited)	30th June, 2025 (Unaudited)	31st March, 2026 (Audited)
	INCOME				
I	Revenue from Operations				
	Interest Income	2	2	2	9
	Sale of Services	-	640	4,895	6,735
	Dividend Income	-	-	-	8,649
	Total Revenue from Operations	2	642	4,897	15,393
II	Other Income	11,654	1,967	7,984	15,11,786
III	TOTAL INCOME	11,656	2,609	12,881	15,27,179
IV	EXPENSES				
	Finance Costs	2,201	148	147	1,019
	Employee Benefits Expense	981	859	1,041	3,492
	Depreciation Expense	4	5	4	16
	Legal and Professional Charges	712	635	581	3,058
	Claims against Guarantees	-	-	-	-
	Provision for Doubtful Assets created/(written back)	-	-	-	-
	Asset written off	-	(183)	-	15,01,153
	Other Expenses	1,088	2,265	724	5,366
	TOTAL EXPENSES	4,986	3,729	2,497	15,14,104
V	Profit/(Loss) before Tax (III-IV)	6,670	(1,120)	10,384	13,075
VI	Tax Expense				
	Current Tax	-	-	-	-
	Deferred Tax	1,32,094	24,140	(7,299)	25,616
VII	Profit after Tax for the period	(1,25,424)	(25,260)	17,683	(12,541)
VIII	Other Comprehensive Income:				
	i. Items that will not be reclassified to Profit or Loss	-	-	-	-
	- Changes in fair value of FVOCI Equity Instruments	1,86,780	(5,16,910)	1,54,400	1,87,617
	- Remeasurement of post-employment benefit obligations	-	8	-	8
	ii. Income tax relating to items that will not be reclassified to Profit or Loss	(26,709)	73,918	21,068	(1,12,812)
	Total Other Comprehensive Income	1,60,071	(4,42,984)	1,33,332	74,813
	Total Comprehensive Income for the year(VII+VIII)	34,647	(4,68,244)	1,51,015	62,272
	Paid-up Equity Share Capital (Par value Rs. 10/- per Equity Share)	1,09,564	1,09,564	1,09,564	1,09,564
	Other Equity excluding Revaluation Reserves				(22,68,625)
	Earnings per Equity Share (Basic and Diluted) (in Rs.)*(Par value Rs. 10/- per Equity Share)	(11.45)	(2.31)	1.61	(1.14)

See Accompanying Notes to the Financial Results

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Lakshman Singh
Chairman & Director
DIN: 00027522

V. Singhi & Associates * Chartered Accountants *

WILLIAMSON MAGOR & CO. LIMITED * Kolkata

Williamson Magor & Co. Limited

Notes to the Statement of Standalone Unaudited Financial Results for the quarter ended on 30th June, 2026

1) The above Standalone Unaudited Financial Results (hereinafter referred to as "Financial Results") for the quarter ended 30th June, 2026 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") - 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 and complied keeping in view the provision of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

2) The above results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 12th August, 2026.

3) The above results have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

4) The Company had received an order passed by the Reserve Bank of India ("RBI") for cancellation of Certificate of Registration (No. 05.05534 dated March 31, 2003) vide letter no. KOL.DOS.RSG.No.S949/03.03.008/2022-23 dated July 04, 2022 under Section 45-IA(7) of the Reserve Bank of India Act, 1934. The RBI had also instructed the Company to follow RBI Norms until the NBFC operations are ceased by the company.

   The Standalone Unaudited Financial Results of the Company for the quarter ended 30th June, 2026 have been prepared considering the prudential norms applicable to the Non-Banking Financial Company.

   The Company had filed a petition with the Appellate Authority of NBFC Registration for the restoration of the Certificate of Registration. The Appellate Authority rejected the petition and passed the final order dated May 04, 2023 for cancellation of Registration. Further, a Writ Petition has been filed by the Company before the Calcutta High Court on January 04, 2024 (CNR No.: WBCHCA-000486-2024) for restoration of the licence and the matter is sub judice.

5) During the quarter ended 30th June, 2026, the Company's financial performance has been adversely affected due to external factors beyond the control of the Company and a negative net worth due to the classification of loans and advances as Non-Performing Assets. The Company has defaulted in repayment of principal and interest on loans to the lenders and others and the liquidity issues faced by the Company are being discussed with them. However, the Management is confident that with the Lenders' and Promoters' support and various other measures taken, the Company will be able to generate sufficient cash inflows through profitable operations and improve its net working capital position to discharge its current and non-current financial obligations. Accordingly, the Board of Directors has decided to prepare the Standalone Unaudited Financial Results on a Going Concern Basis.

6) *a)* Pursuant to default in payment of loan of Rs.10,00,000 (in thousands) obtained by the Company (M/s Williamson Magor & Company Limited (WMCL)) and Rs.10,00,000 (in thousands) obtained by Williamson Financial Services Limited (WFSL), a group company, to InCred Financial Services Limited (formerly known as KKR Financial Services Limited), which was subsequently assigned to Real Touch Finance Limited. An Arbitration Award was received from International Chambers of

V. Singhi & Associates * Chartered Accountants *

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WILLIAMSON MAGOR & CO. LIMITED * Kolkata

Commerce Court of Arbitration dated 29th September, 2025, fixing a joint liability of eight parties including the company, of Rs. 50,89,591 (in thousands) to pay Real Touch Finance Limited was declared entitled to recover a sum of Rs. 2,023 (in thousands) for expenses incurred by it jointly or severally from the Company and other respondents. Being aggrieved, the Company and Williamson Financial Services Limited being the borrowers of the loan facility as above have jointly filed a petition against the above award on 5th February, 2026 in the Delhi High Court under section 34 of the Arbitration Act. In the earlier years, the company had recognised a liability of Rs. 12,36,586 (in thousands) and in view of the above petition being sub judice, no further liability has been ascertained and recognised by the Company as per the Arbitration Award and the same is pending for final disposal of the said appeal.

b) Interest of Rs. 1,10,386 (in thousands) for Inter-corporate borrowings for the quarter ended 30th June, 2026 has not been provided in the above Financial Results. The Company is negotiating with its lenders for the waiver of interest charged on Inter-Corporate Borrowings.

7) In earlier years, the Company had issued Non-Convertible Debentures worth Rs.10,00,000 (in thousands) to IL & FS which matured by the end of the Financial Year 2022-23. The company defaulted in repayment of the dues, consequently invocations were made from time-to-time by the debenture trustee towards recovery of its dues.

Debenture trustee had invoked various securities owned by a group company in the earlier years to the tune of Rs. 70,802 (in thousands), adjustments whereof were not made in the books of accounts due to non-communication from the debenture trustee. The same is adjusted and given effect to in the books on communication from a Group Company.

One-time settlement agreement dated 05th May, 2023 was signed by and between the Debenture-holder, the Company and Guarantors along with other borrowers. According to the MoU, the Company and other borrowers had settled their respective liability towards debt securities in part for cash consideration of Rs. 4,96,700 (in thousands) which was paid by a group company on behalf of the company and other borrowers and the balance is planned to be settled by selling the collateral security of Neemrana Land jointly owned by Vedica Sanjeevani Projects Private Limited and Christopher Estates Private Limited. On 9th May, 2026, the sale certificate was issued for the above-mentioned immovable property in favour of the Auction Purchaser, with proceeds amounting to Rs. 9,02,500 (in thousands). These proceeds from the sale of Neemrana Land shall be used to settle the outstanding dues. Further adjustments will be recorded on completion of settlement procedure in entirety.

8) In the earlier year, one of the lenders of the Company, Aryan Mining and Trading Corporation Private Limited had assigned its receivable from the Company to Danta Vyapar Kendra Limited amounting to Rs. 38,392 thousand. The Company has defaulted in the payment Rs. 41,874 (in thousands) (including interest) due as on 30th June, 2026.

9) Certain debit and credit balances including borrowings and interest thereon, trade and other payables, loans and advances, trade and other receivable, other current assets and certain statutory and other liabilities are subject to reconciliation with individual details and balances and confirmation thereof. Adjustments/ Impact and related disclosures including those related to MSME and interest there against if any payable in this respect are currently not ascertainable.

V. Singhi & Associates * Chartered Accountants *

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WILLIAMSON MAGOR & CO. LIMITED * Kolkata

10) The Company has recognised Deferred Tax Assets of Rs. 11,06,332 (in thousands) as at 30th June, 2026. The Management is hopeful that adequate future taxable profit will be generated against which the Deferred Tax Asset could be utilised.

11) The Company has given unsecured loans to various parties amounting to Rs. 32,20,920 (in thousands) on which Rs. 2,42,114 (in thousands) is accrued interest, which remained outstanding as on 30th June, 2026. Rs. 32,20,920 (in thousands) has been recognised as a provision against the same in the financial statements.
The Company has not recognized any interest on such inter corporate deposits for the quarter and year ended 30th June, 2026.

12) The Company is a single-segment entity as envisaged in Ind AS-108 on "Operating Segments".

For and on behalf of the Board of Directors
For Williamson Magor & Co. Limited

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Lakshman Singh
Director
DIN: 00027522

Place: Kolkata
Date: 12th August, 2026

WILLIAMSON MAGOR & CO. LIMITED ★ Kolkata

V. Singhi & Associates ★ Chartered Accountants

V. SINGHI & ASSOCIATES
Chartered Accountants
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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF WILLIAMSON MAGOR & CO. LIMITED FOR THE QUARTER ENDED 30TH JUNE, 2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMEMDED

To
The Board of Directors
Williamson Magor & Co. Limited

1. We have reviewed the accompanying Consolidated Unaudited Financial Results (the "Statement") of **WILLIAMSON MAGOR & CO. LIMITED** (the "Parent Company") for the quarter ended June 30, 2026. The Statement has been prepared by the Parent Company pursuant to the requirement of regulation 33 of the Securities and Exchange Boards of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, is prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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 is limited primarily to enquiries of parent company personnel and analytical procedure 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.

V. Singhi & Associates
Chartered Accountants

4. **Qualified Conclusion & reasons therefor:**
Our Limited Review has a Qualified Conclusion for reasons as under:

a) Material uncertainty related to Going Concern

We draw attention to Note No. 5 to the Consolidated Financial Statements stating that the net worth of the Parent Company as on 30th June, 2026 has been fully eroded and the ability of the Parent Company to continue as a going concern depends upon continued availability of finance and future profitability. This situation indicates that material uncertainty exists that may cast a significant doubt on the Parent Company's ability to continue as a going concern. The financial statements do not adequately disclose this matter. The Parent Company till date is unable to get it's NBFC Registration restored, thus is a non-compliant of RBI instruction to follow norms as applicable to a NBFC Entity. **Accordingly, the use of going concern assumption of accounting in preparation of this Statement is not adequately and appropriately supported as per the requirements of Indian Accounting Standard 1 "Presentation of Financial Statements".**

b) Non-recognition of Interest Expenses

We draw attention to Note No 6(b) of the Statement relating to non-recognition of interest expenses on secured borrowings from financial institutions and unsecured Inter-Corporate Borrowings. As the matter is under dispute / negotiation, the Parent Company has neither recognized nor ascertained any finance cost on such secured borrowings for the period given hereunder:

Sl. No.	Name of the Secured Lender	Period for which interest has not been provided for
2	HDFC Bank Limited (merged with Housing Development Finance Corporation Limited)	From April, 2021 to June, 2026

Interest expense on Inter-Corporate Borrowings amounting to Rs. 1,10,386 (in thousands) for Inter-corporate borrowings for the quarter ended 30th June, 2026 has not been recognised by the Parent Company. As a result, Finance Cost, Total Comprehensive Loss and liability on account of interest are understated to that extent.
This constitutes a departure from the requirements of Indian Accounting Standard 109 "Financial Instruments" and accrual basis of accounting.

c) Balances of receivables, unsecured and secured loan creditors and their balance confirmations

We draw attention to Note No 9 with respect to certain balances, relating to trade and other receivables and liabilities including those payable to loan creditors lacking reconciliation and confirmation. Adjustments/impacts in this respect are currently not ascertainable and as such cannot be commented upon by us.

d) Default in Repayment of Principal and payment of Interest of Debt Securities

We draw attention to Note No. 7 of the Statement with respect to default in repayment of Principal and Interest on Non-Convertible Debentures issued to IL&FS Financial Services

V. Singhi & Associates * Chartered Accountants *

Limited and subsequent settlement agreed upon. In earlier years, Security provided by the Parent Company by way of mortgage/pledge of certain properties with the Debenture Trustee against issue of above debentures have been invoked by the Debenture Trustee from time to time.

The Management in earlier years has ascertained and decided to adjust disposal proceeds and payment made as per the settlement agreement from the outstanding value of debentures and estimated interest as per the repayment schedule. We are unable to ascertain the effect of the same as of now due to the lack of requisite confirmations and pending reconciliations.

e) Default in payment of interest and repayment of principal of secured and unsecured loans

We draw attention to Note No 6(b) and 8 of the Statement with respect to default in payment of interest and repayment of principal of Loan borrowed from secured and unsecured lenders of the Parent Company.

f) Recognition of Deferred Tax Assets

We draw attention to Note No. 10 of the Statement relating to recognition of Deferred Tax Assets amounting to Rs. 11,06,332 (in thousands) as at 30th June, 2026. Considering the management's assessment of going concern assumption in the Statement, the threshold of reasonable certainty for recognizing the deferred tax assets as per Indian Accounting Standard 12 "Income Taxes" has not been met. Consequently, deferred tax assets are overstated and total comprehensive income for the year ended 30th June, 2026 is overstated by that extent.

5. The statement includes the results of the following entities:

Associates
- Williamson Financial Services Limited
- Majerhat Estates and Developers Limited

Jointly Controlled entity
- D1 Williamson Magor Bio Fuel Limited

6. We draw attention to the following matters:

(i) The statement includes the Parent Company's share of net loss of Rs. Nil for the quarter ended 30th June, 2026, in respect of Williamson Financial Services Limited, whose results/information have been reviewed by us and we have drawn attention by expressing qualified conclusion on the preparation of the financial results of the associate on Going Concern basis for the quarter ended 30th June, 2026.

(ii) The statement includes the Parent Company's share of Net Loss of Rs. 8 thousand for the quarter ended 30th June, 2026 in respect of Majerhat Estates and Developers Limited, whose information has not been reviewed by their auditors.

V. Singhi & Associates * Chartered Accountants *

(iii)These Financial Statements have been certified by the management of the Associate Company and disclosures included in respect of this is based solely on the unreviewed interim financial information. According to the information and explanations given to us by the Parent Company's Management, this financial information is not material to the Investment Company.

(iv)The statement includes the Parent Company's share of Net Loss of Rs. Nil for the quarter ended 30th June, 2026 in respect of D1 Williamson Bio Fuel Limited, whose information has not been reviewed by their auditors. These Financial Statements have been certified by the management of the Joint Venture and disclosures included in respect of the joint venture is based solely on the unreviewed interim financial information. According to the information and explanations given to us by the Parent Company's Management, this financial information is not material to the Parent Company.

7. Based on our review conducted as stated in Paragraph 3 above, except for the matters described in Paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable Indian Accounting Standards and other recognized accounting practices and policies and have not disclosed fairly the information required to be disclosed in terms of the Listing Regulations as amended including the manner in which it is to be disclosed.

For **V. SINGHI & ASSOCIATES**
Chartered Accountants
Firm Registration No. 311017E

V. Singhi & Associates * Chartered Accountants *

(A. Sengupta)
Partner
Membership No.: 051371
UDIN: 26051371XCTRJH7819

Place: Kolkata
Date: 12th August, 2026

WILLIAMSON MAGOR & CO. LIMITED
CIN:L01132WB1949PLC017715
Registered Office: Four Mangoe Lane, Surendra Mohan Ghosh Sarani, Kolkata- 700001
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E-mail: administrator@mcleodrussel.com, Website: www.wmtea.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

(Rs. in thousands except in earnings per share)

	Particulars	Quarter Ended			For the Year ended
		30th June, 2026 (Unaudited)	31st March, 2026 (Audited)	30th June, 2025 (Unaudited)	31st March, 2026 (Audited)
	INCOME				
I	Revenue from Operations				
	Interest Income	2	2	2	9
	Sale of Services	-	640	4,895	6,735
	Dividend Income	-	-	-	8,649
	Total Revenue from Operations	2	642	4,897	15,393
II	Other Income	11,654	1,967	7,984	15,11,786
III	TOTAL INCOME	11,656	2,609	12,881	15,27,179
IV	EXPENSES				
	Finance Costs	2,201	148	147	1,019
	Employee Benefits Expense	981	859	1,041	3,492
	Depreciation Expense	4	5	4	16
	Legal and Professional Charges	712	635	581	3,058
	Asset written off	-	(183)	-	15,01,153
	Other Expenses	1,088	2,265	724	5,366
	TOTAL EXPENSES	4,986	3,729	2,497	15,14,104
V	Profit/(Loss) before share of profit/Loss of associate and Joint Venture (III-IV)	6,670	(1,120)	10,384	13,075
	Share of Profit/(Loss) of associate and Joint Venture	(8)	(24)	-	(36)
	Profit/(Loss) before Tax (III-IV)	6,662	(1,144)	10,384	13,039
VI	Tax Expense				
	Current Tax	-	-	-	-
	Deferred Tax	1,32,094	24,140	(7,299)	25,616
VII	Profit after Tax for the period	(1,25,432)	(25,284)	17,683	(12,577)
VIII	Other Comprehensive Income:				
	i. Items that will not be reclassified to Profit or Loss	-	-	-	-
	- Changes in fair value of FVOCI Equity Instruments	1,86,780	(5,16,910)	1,54,400	1,87,617
	- Remeasurement of post-employment benefit obligations	-	8	-	8
	ii. Income tax relating to items that will not be reclassified to Profit or Loss	(26,709)	73,918	21,068	(1,12,812)
	Total Other Comprehensive Income	1,60,071	(4,42,984)	1,33,332	74,813
	Total Comprehensive Income for the year(VII+VIII)	34,639	(4,68,268)	1,51,015	62,236
	Paid-up Equity Share Capital (Par value Rs. 10/- per Equity Share)	1,09,564	1,09,564	1,09,564	1,09,564
	Other Equity excluding Revaluation Reserves				(23,22,444)
	Earnings per Equity Share (Basic and Diluted) (in Rs.)*(Par value Rs. 10/- per Equity Share)	(11.45)	(2.31)	1.61	(1.15)

See Accompanying Notes to the Financial Results

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Lakshman Singh
Chairman & Director
DIN: 00027522

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WILLIAMSON MAGOR & CO. LIMITED * Kolkata

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Notes to the Statement of Consolidated Unaudited Financial Results for the quarter ended on 30th June, 2026

1) The above Consolidated Unaudited Financial Results (hereinafter referred to as "Financial Results") for the quarter ended 30th June, 2026 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") – 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 and complied keeping in view the provision of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

2) The above results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 12th August, 2026.

3) The above results have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended).

4) The Parent Company had received an order passed by the Reserve Bank of India ("RBI") for cancellation of Certificate of Registration (No. 05.05534 dated March 31, 2003) vide letter no. KOL.DOS.RSG.No.S949/03.03.008/2022-23 dated July 04, 2022 under Section 45-IA(7) of the Reserve Bank of India Act, 1934. The RBI had also instructed the Parent Company to follow RBI Norms until the NBFC operations are ceased by the Parent Company.

   Accordingly the Consolidated Unaudited Financial Results of the Parent Company for the ended 30th June, 2026 have been prepared considering the prudential norms applicable to the Non-Banking Financial Company.

   The Parent Company had filed a petition with the Appellate Authority of NBFC Registration for the restoration of the Certificate of Registration. The Appellate Authority rejected the petition and passed the final order dated May 04, 2023 for cancellation of Registration. Further, a Writ Petition has been filed by the Parent Company before the Calcutta High Court on January 04, 2024 (CNR No.: WBCHCA-000486-2024) for restoration of the licence and the matter is sub judice.

5) During the quarter ended 30th June, 2026, the Parent Company's financial performance has been adversely affected due to external factors beyond the control of the Parent Company and a negative net worth due to the classification of loans and advances as Non-Performing Assets. The Parent Company has defaulted in repayment of principal and interest on loans to the lenders and others and the liquidity issues faced by the Parent Company are being discussed with them. However, the Management is confident that with the Lenders' and Promoters' support and various other measures taken, the Parent Company will be able to generate sufficient cash inflows through profitable operations and improve its net working capital position to discharge its current and non-current financial obligations. Accordingly, the Board of Directors has decided to prepare the Consolidated Unaudited Financial Results on a Going Concern Basis.

6) *a)* Pursuant to default in payment of loan of Rs.10,00,000 (in thousands) obtained by the Parent Company (M/s Williamson Magor & Company Limited (WMCL)) and Rs.10,00,000 (in thousands) obtained by Williamson Financial Services Limited (WFSL), a group company, to InCred Financial Services Limited (formerly known as KKR Financial Services Limited), which was subsequently

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assigned to Real Touch Finance Limited. An Arbitration Award was received from International Chambers of Commerce Court of Arbitration dated 29th September, 2025, fixing a joint liability of eight parties including the company, of Rs. 50,89,591 (in thousands) to pay Real Touch Finance Limited was declared entitled to recover a sum of Rs. 2,023 (in thousands) for expenses incurred by it jointly or severally from the Parent Company and other respondents. Being aggrieved, the Parent Company and Williamson Financial Services Limited being the borrowers of the loan facility as above have jointly filed a petition against the above award on 5th February, 2026 in the Delhi High Court under section 34 of the Arbitration Act. In the earlier years, the Parent Company had recognised a liability of Rs. 12,36,586 (in thousands) and in view of the above petition being sub judice, no further liability has been ascertained and recognised by the Parent Company as per the Arbitration Award and the same is pending for final disposal of the said appeal.

b) Interest of Rs. 1,10,386 (in thousands) for the quarter ended 30th June, 2026 has not been provided in the above Financial Results. The Parent Company is negotiating with its lenders for the waiver of interest charged on Inter-Corporate Borrowings .

7) In earlier years, the Parent Company had issued Non-Convertible Debentures worth 10,00,000 (in thousands) to IL & FS which matured by the end of the Financial Year 2022-23. The Parent Company defaulted in repayment of the dues, consequently invocations were made from time-to-time by the debenture trustee towards recovery of its dues.

Debenture trustee had invoked various securities owned by a group company in the earlier years to the tune of Rs. 70,802 (in thousands), adjustments whereof were not made in the books of accounts due to non-communication from the debenture trustee. The same is adjusted and given effect to in the books on communication from a Group Company.

One-time settlement agreement dated 05th May, 2023 was signed by and between the Debenture-holder, the Parent Company and Guarantors along with other borrowers. According to the MoU, the Parent Company and other borrowers had settled their respective liability towards debt securities in part for cash consideration of Rs. 4,96,700 (in thousands) which was paid by a group company on behalf of the company and other borrowers and the balance is to be settled by selling the collateral security of Neemrana Land jointly owned by Vedica Sanjeevani Projects Private Limited and Christopher Estates Private Limited by the end of the year. On 9th May, 2026, the sale certificate was issued for the above-mentioned immovable property in favour of the Auction Purchaser, with proceeds amounting to Rs. 9,02,500 (in thousands). These proceeds from the sale of Neemrana Land shall be used to settle the outstanding dues. Further adjustments will be recorded on completion of settlement procedure in entirety.

8) In the earlier year, one of the lenders of the Parent Company, Aryan Mining and Trading Corporation Private Limited had assigned its receivable from the Parent Company to Danta Vyapar Kendra Limited amounting to Rs. 38,392 (in thousands). The Parent Company has defaulted in the payment Rs. 41,874 (in thousands) (including interest) due as on 30th June, 2026.

9) Certain debit and credit balances including borrowings and interest thereon, trade and other payables, loans and advances, trade and other receivable, other current assets and certain statutory

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and other liabilities are subject to reconciliation with individual details and balances and confirmation thereof. Adjustments/ impact and related disclosures including those related to MSME and interest there against, if any, payable in this respect are currently not ascertainable.

10) The Parent Company has recognised Deferred Tax Assets of Rs. 11,06,332 (in thousands) as at 30th June, 2026. The Management is hopeful that adequate future taxable profit will be generated against which the Deferred Tax Asset could be utilised.

11) The Statement includes the Parent Company's share of net loss of Rs. Nil for the quarter ended 30th June, 2026, in respect of Williamson Financial Services Limited. It also includes the Parent Company's share of net loss of Rs. 8 (in thousands) for the quarter 30th June, 2026, respectively, in respect of Majerhat Estates and Developers Limited. Similarly, the Parent Company's share of net loss of Rs. Nil for the same periods in respect of D1 Williamson Bio Fuel Limited is based on unreviewed financial information certified by the management of the joint venture and considered not material to the Parent Company.

12) The Parent Company has given unsecured loans to various parties amounting to Rs. 32,20,920 (in thousands) on which Rs. 2,42,114 (in thousands) is accrued interest, which remained outstanding as on 30th June ,2026, Rs. 32,20,920 (in thousands) has been recognised as a provision in the financial statements.

The Parent Company has not recognized any interest on such inter corporate deposits for the quarter and year ended 30th June, 2026.

13) The Parent Company is a single-segment entity as envisaged in Ind AS-108 on "Operating Segments".

For and on behalf of the Board of Directors
For Williamson Magor & Co. Limited

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Lakshman Singh
Director
DIN: 00027522

Place: Kolkata
Date: 12th August, 2026

V. Singhi & Associates * Chartered Accountants *

WILLIAMSON MAGOR & CO. LIMITED * Kolkata