



WILLIAMSON MAGOR & CO. LIMITED

Corporate Identity Number (CIN) : L01132WB1949PLC017715
REGISTERED OFFICE : FOUR MANGO LANE, SURENDRA MOHAN GHOSH SARANI, KOLKATA - 700 001.
TELEPHONE : 033-2210-1221, 2243-5391, 2248-9434, 2248-9435, FAX : 91-33-2248-3683 / 8114 / 6265
E-mail : administrator@wmg.co.in, Website : www.wmtea.com

14 February 2025

The Secretary,
BSE Limited,
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,
Association Ltd.,
7, Lyons Range,
KOLKATA-700 001.
Scrip Code: 33013

Dear Sirs / Madam,

Sub.: Integrated Filing (Financial) for the quarter and nine months ended 31st December, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The aforesaid information is also available on the website of the Company www.wmtea.com

This is for your information and records.

Yours faithfully,

For Williamson Magor & Co. Limited

Sk Javed Akhtar

**Sk Javed Akhtar
Company Secretary**

Encl.: as above



V. SINGHI & ASSOCIATES

Chartered Accountants

Four Mangoe Lane

Surendra Mohan Ghosh Sarani

Ground Floor, Kolkata - 700001

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 AND NINE MONTHS ENDED 31st December, 2024 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 and nine months ended December 31, 2024. 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 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. 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 Standards on Auditing 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.

ANIRUDDHA
HA
SENGUPTA
Digitally signed by
ANIRUDDHA
SENGUPTA
Date: 2025.02.14
19:23:14 +05'30'



4. Basis for Qualified Conclusion

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 31st December, 2024 has 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.

b) Non-recognition of Interest Expense

We draw attention to Note No 6 of the Statement relating to non-recognition of interest expense 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	InCred Financial Services Limited (formerly KKR India Financial Services Private Limited)	From August, 2019 to December, 2024
2	HDFC Bank Limited (merged with Housing Development Finance Corporation Limited)	From April, 2021 to December, 2024

Interest expense on inter-corporate borrowings amounting to Rs. 1,19,270 thousand and Rs. 3,57,423 thousand for Inter-corporate borrowings for the quarter and nine months ended 31st December, 2024, respectively, and on unsecured loan of SREI Infrastructure Finance Limited ("SREI") of Rs. 762 thousand 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.

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

We draw attention to Note No 15 with respect to certain balances, relating to trade and other receivables and liabilities including those payable to loan creditors pending reconciliation and confirmation. Adjustments/impacts in this respect are currently not ascertainable and as such cannot be commented upon by us.

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

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



ANIRUDDH A SENGUPTA
Digitally signed by ANIRUDDHA SENGUPTA
Date: 2025.02.14 19:23:53 +05'30'

The Management has ascertained and decided to adjust disposal proceeds, which is not yet materialized, 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.

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

We draw attention to Note No 6(b), 6(c), 8 & 10 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 14 of the Statement relating to reversal of Deferred Tax Assets (Net) amounting to of Rs. 48,878 thousand and Rs. 5,48,580 thousand for the quarter ended and nine months ended, 31st December, 2024. Considering the assessment of the management 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 (Net) are overstated and total comprehensive loss for the quarter ended 31st December, 2024 is understated 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.

Place: Kolkata
Date: 14th February, 2025



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

ANIRUDDHA SENGUPTA
Digitally signed by ANIRUDDHA SENGUPTA
Date: 2025.02.14
19:24:24 +05'30'

(A. Sengupta)
Partner

Membership No.: 051371
UDIN:25051371BMUIZM6190

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 AND NINE MONTHS ENDED 31st DECEMBER, 2024

Particulars	(Rs. in thousand except earnings per share)					
	For the Quarter Ended			9 Months Ended		For the Year ended
	31st December, 2024 (Unaudited)	30th September, 2024 (Rs.) (Unaudited)	31st December, 2023 (Unaudited)	31st December, 2024 (Unaudited)	31st December, 2023 (Unaudited)	
INCOME						
I Revenue from Operations						
Interest Income						
Rental Income	25	148	369	320	625	5,000
Sale of Services	-	-	-	-	24	-
Dividend Income	4,895	4,895	4,885	14,685	14,685	19,580
Total Revenue from operations	4,920	5,148	5,259	15,005	15,334	24,580
II Other Income (Net of Provision)	41	-	3,089	41	6,824	28,899
III TOTAL INCOME	4,961	5,148	8,348	15,046	22,158	53,479
IV EXPENSES						
Finance Costs	6,725	3,088	5,509	11,278	5,968	30,255
Employee Benefits Expense	943	720	963	2,524	2,318	3,114
Depreciation Expense	4	4	7	12	21	28
Power and fuel	-	-	-	-	-	-
Legal and Professional Charges	754	1,430	1,999	3,017	4,825	4,500
Provision for Doubtful Receivables	-	-	-	-	-	1,44,800
Claims against Guarantees	-	-	-	-	-	2,58,200
Provision for Doubtful Assets created/(Written back)	(72,220)	(48,100)	-	25,95,021	-	-
Other Expenses	1,476	852	1,09,057	3,518	1,10,856	9,711
TOTAL EXPENSES	(62,318)	(42,006)	1,17,534	26,15,370	1,25,024	4,51,644
V Profit/(Loss) before Tax (III-IV)	67,279	55,694	(1,09,191)	(25,91,679)	(1,02,866)	(3,93,949)
Tax Expense						
Deferred Tax	9,826	12,020	(28,037)	(6,23,765)	(43,931)	(14,756)
VII Profit after Tax for the period	57,453	43,674	(81,154)	(19,67,914)	(58,935)	(3,79,192)
VIII Other Comprehensive Income:						
i. Items that will not be reclassified to Profit or Loss						
- Changes in fair value of FVOCI Equity Instruments	2,73,099	(1,17,052)	4,81,904	5,25,769	8,60,256	10,93,018
- Remeasurement of post-employment benefit obligations	-	-	-	-	-	114
ii. Income tax relating to items that will not be reclassified to Profit or Loss	39,053	(16,738)	68,925	75,185	1,23,017	1,25,041
Total Other Comprehensive Income	2,34,046	(1,00,314)	4,13,068	4,50,584	7,37,240	9,68,091
Total Comprehensive Income for the year	2,91,499	(56,640)	3,31,915	(15,17,330)	6,78,304	5,88,897
Paid-up Equity Share Capital (Par value Rs. 10/- per Equity Share)	1,09,564	1,09,564	1,09,564	1,09,564	1,09,564	1,09,564
Other Equity excluding Revaluation Reserves	-	-	-	-	-	-
Earnings per Equity Share (Basic and Diluted) (in Rs.) (not annualised)	5.23	3.98	(7.41)	(179.61)	(5.38)	(34.61)

(Par Value Rs. 10/- per Equity Share)

See Accompanying Notes to the Financial Results

For and on behalf of the Board of Directors

LAKSHMAN SINGH Digitally signed by LAKSHMAN SINGH
Date: 2025.02.14 18:50:49 +05'30'

Lakshman Singh
Chairman & Director
DIN: 00027522



ANIRUDDHA SENGUPTA Digitally signed by ANIRUDDHA SENGUPTA
Date: 2025.02.14 19:25:16 +05'30'

Williamson Magor & Co. Limited

Notes to the Statement of Standalone Unaudited Financial Results for the quarter and nine months ended 31st December, 2024

- 1) The above Standalone Unaudited Financial Results (hereinafter referred to as "Financial Results") for the quarter and nine months ended 31st December, 2024 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") - 43 "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 14th February, 2025.
- 3) The above results have been reviewed by the Statutory Auditors as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 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 unless the NBFC operations are ceased by the 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 has rejected the petition and passed the final order dated May 04, 2023 for cancellation of Registration. Further, a Writ Petition before the Calcutta High Court has been filed by the Company for restoration of the licence and the matter is subjudice.

The Standalone Unaudited Financial Results of the Company for the quarter ended 31st December, 2024 have been prepared considering the prudential norms applicable to the Non-Banking Financial Company.

- 5) During the quarter ended 31st December, 2024, 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.

LAKSHMAN
SINGH

Digitally signed by LAKSHMAN
SINGH
Date: 2025.02.14 18:53:31
+05'30'



ANIRUDDHA
SENGUPTA

Digitally signed by
ANIRUDDHA
SENGUPTA
Date: 2025.02.14
19:25:45 +05'30'

6) a) The Company is in dispute with its Secured Lenders, namely HDFC Bank Limited and InCred Financial Services Limited (formerly KKR Financial Services Private Limited), and accordingly, the Board of Directors has decided not to recognize interest on such borrowings for the current period in the Standalone Unaudited Financial Results as the same is unascertainable at present.

b) The Secured Lender of the Company, namely HDFC Bank Limited, has filed a suit before the Hon'ble High Court at Calcutta against the Company and its Group Company for default in repayment of loans borrowed by the Company and its Group Company. The Company has decided to contest and defend its case.

c) In earlier year, the Company could not repay the Term Loan of Rs. 10,00,000 thousand due to InCred Financial Services Limited (formerly KKR Financial Services Private Limited). The matter has been referred to Arbitration by the Secured Lender.

d) Interest of Rs. 762 thousand on unsecured loan from SREI Infrastructure Finance Limited ("SREI") for the month of November 2024 & December 2024 has not been provided in the above Financial Results.

e) Interest of Rs. 3,57,423 (Rs. in thousand) for Inter-corporate borrowings for the nine months ended 31st December, 2024 including Rs. 1,19,270 (Rs. in thousand) for the quarter ended 31st December, 2024 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 10,00,000 thousand 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 time-to-time by the debenture trustee towards recovery of its dues.

One-time settlement agreement dated 5th May, 2023 has been signed by the Debenture-holder, the Company and Guarantors along with other borrowers. According to the agreement, the Company and other borrowers had settled their respective liability towards debt securities in part for cash consideration of Rs. 4,96,700 thousand 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 Neemrana Land jointly owned by Vedica Sanjeevani Projects Private Limited and Christopher Estates Private Limited by the end of the year. However, the sale of Neemrana Land has not yet been materialized. The proceeds from the sale of Neemrana Land shall be adjusted to settle the outstanding dues only on the Final Settlement Date in the manner as may be communicated by the Debenture holder in writing.

8) In the earlier years, the Company had settled and accounted for a term loan of Rs. 6,00,000 thousand at Rs. 4,79,108 thousand given by SREI Infrastructure Finance Limited ("SREI") as per MoU entered between the Company, SREI and guarantors on 28.09.2020. However, the Company has defaulted/delayed the payment as per terms and conditions of the MoU. In the matter, the Company entered into a debt restructuring agreement for the balance Rs. 1,20,000 thousand payable in monthly instalments which was acknowledged as debt by the Company and necessary expense been recorded

LAKSHMAN
SINGH

Digitally signed by LAKSHMAN
SINGH
Date: 2025.02.14 18:53:54
+05'30'



ANIRUDDHA
SENGUPTA

Digitally signed by
ANIRUDDHA SENGUPTA
Date: 2025.02.14
19:26:19 +05'30'

and guaranteed by Mr. Aditya Khaitan, Promoter of the Company. However, as on 31st December 2024, the Company has not paid Rs. 13,378 thousand (including interest) due for the month of November 2024 and December 2024. Subsequently, the Company has cleared the dues for November 2024 in January 2025. As informed by the Management, extension for repayment of principal and payment of interest has been granted to the Company by the lender.

- 9) In the earlier years, Kotak Mahindra Bank Limited ("KMBL") had agreed to invest in Compulsory Convertible Preference Shares ("CCPS") of McNally Bharat Engineering Limited ("MBECL") to the tune of Rs. 1,44,800 thousand and the Company had entered into a Share Subscription Shareholder's Agreement along with a Put Option Agreement with KMBL. As per the terms of agreement KMBL exercised put option to sell the said shares to the Company. On failure to recover the amount, KMBL filed an application under section 9 of Arbitration & Conciliation Act before the Bombay High Court. An order of injunction was passed upon the Company restraining it from transferring, disposing of or alienating its assets and an undertaking was taken from the company that Rs. 5,000 thousand would be paid by it upfront which has since been paid.

The CCPS liability of Rs. 1,48,800 thousand has been settled for an amount of Rs. 63,000 thousand vide a settlement agreement dated 26th December, 2023. KMBL shall provide a grace period of 1 month with penal interest @ 2% p.m. on default in payment of instalments as agreed. However, a payment of Rs. 1 crore was made in December, 2024. As per the settlement agreement, the remaining Fixed Deposit of Rs. 80 lakhs in KMBL have been ceased, and the outstanding liability has been fully settled, with the penal interest charges also ceased in place of the default penalties.

- 10) In the previous quarter, one of the unsecured lenders of the Company, Aryan Mining and Trading Corporation Private Limited has assigned its receivable from the Company to Danta Vyapar Kendra Limited. The Principal of Loan assigned amounts to Rs. 38,392 thousand. As per the terms of assignment, the Loan was repayable in 7 monthly instalments starting from June 2024. However, the Company has defaulted in payment of instalment to the tune of Rs. 41,874 thousand (including interest) due as on 31st December, 2024.

- 11) In the earlier years, the company had given Inter Corporate Loans and Advances to McNally Bharat Engineering Company Limited (MBECL). On 29th April 2022 National Company Law Tribunal (NCLT) Kolkata Branch II has passed the order against MBECL for initiation of the Corporate Insolvency Resolution Process (CIRP) as per the provision of the Insolvency Bankruptcy Code, 2016. The company had filed its claim of Rs. 15,96,621 thousand before the Interim Resolution Professional (IRP) of MBECL. The Resolution Professional (RP) had admitted the Claim to the extent of the principal amounting to Rs. 1,30,000 thousand only. The Resolution Plan has been approved by NCLT and is currently under implementation. However, the Company has already made provisions against the Inter-corporate deposit given and its interest of Rs. 15,01,338 thousand. Further, the Company's investment in MBECL, being a promoter shareholder, are locked for trading. Therefore, in accordance with Ind AS 113 Fair Value Measurement and as per the resolution plan, Investment in equity instruments of MBECL has been valued at Rs. Nil.

LAKSHMAN SINGH

Digitally signed by LAKSHMAN
SINGH
Date: 2025.02.14 18:54:15 +05'30'

ANIRUDDHA
SENGUPTA

Digitally signed by
ANIRUDDHA
SENGUPTA
Date: 2025.02.14
19:26:56 +05'30'



- 12) An Adjudicating Order No. Order/SV/VC/2024-25/30271 dated 10th April, 2024 was passed by SEBI Adjudicating Officer imposing a penalty of Rs. 200 thousand. The same has been paid during the previous quarter with corresponding charge to "Other Expenses".
- 13) Based on Notification no. DNBR.009/CGM(CDS)-2015 dated 27th March, 2015, provision is created for performing assets at 0.40 percent and non-performing assets at 10 percent or 100 percent, as required, on the balances of such assets as at the end of the reporting period. In accordance with the above, provision has been created amounting to Rs. 27,15,341 thousand due to reclassification of assets as Doubtful Assets in the previous quarter.
- 14) The Company has reversed Deferred Tax Assets (Net) of Rs. 48,878 thousand for the quarter and created Deferred Tax Assets (Net) of Rs. 5,48,580 thousand for nine month ended 31st December, 2024, respectively. The Management is hopeful that adequate future taxable profit will be generated against which the Deferred Tax Assets (Net) could be utilised.
- 15) Balances relating to trade and other receivables and liabilities including those relating to loans to creditors are subject to reconciliation and confirmation from the parties, impact whereof is not ascertainable at present.
- 16) The Company was registered as a Non-Banking Financial Company and primarily held shares in its group companies in India. The Company is a single-segment entity as envisaged in Ind AS-108 on "Operating Segments".
- 17) Figures pertaining to the previous period/year have been rearranged/regrouped, wherever considered necessary, to make them comparable with those of the current period.

Place: Kolkata
Date: 14th February, 2025



By Order of the Board
For Williamson Magor & Co. Limited

LAKSHMAN
SINGH

Digitally signed by
LAKSHMAN SINGH
Date: 2025.02.14 18:54:41
+05'30'

(Lakshman Singh)
(Director)
DIN: 00027522



ANIRUDD
HA
SENGUPTA

Digitally signed
by ANIRUDDHA
SENGUPTA
Date: 2025.02.14
19:27:32 +05'30'

V. SINGHI & ASSOCIATES

Chartered Accountants
Four Mangoe Lane
Surendra Mohan Ghosh Sarani
Ground Floor, Kolkata – 700001
Phone: +91 33 2210 1125/26
E-mail: kolkata@vsinghi.com
Website: www.vsinghi.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF WILLIAMSON MAGOR & CO. LIMITED FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

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 and nine months ended December 31, 2024. 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. 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 Standards on Auditing 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. 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.

ANIRUDDHA Digitally signed by
SENGUPTA ANIRUDDHA SENGUPTA
Date: 2025.02.14
19:29:27 +05'30'

Offices: BENGALURU • DELHI • GUWAHATI • HYDERABAD • MUMBAI • RANCHI



5. Basis for Qualified Conclusion

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 31st December, 2024 has 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.

b) Non-recognition of Interest Expense

We draw attention to Note No 6 of the Statement relating to non-recognition of interest expense 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
1	InCred Financial Services Limited (formerly KKR India Financial Services Private Limited)	From August, 2019 to December, 2024
2	HDFC Bank Limited (merged with Housing Development Finance Corporation Limited)	From April, 2021 to December, 2024

Interest expense on inter-corporate borrowings amounting to Rs. 1,19,270 thousand and Rs. 3,57,423 thousand for Inter-corporate borrowings for the quarter and nine months ended 31st December, 2024, respectively, and on unsecured loan of SREI Infrastructure Finance Limited ("SREI") of Rs. 762 thousand 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.

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

We draw attention to Note No 15 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 payment of Interest and repayment of Principal of Debt Securities

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



ANIRUDDHA
SENGUPTA

Digitally signed by
ANIRUDDHA SENGUPTA
Date: 2025.02.14
19:30:19 +05'30'

The Management has ascertained and decided to adjust disposal proceeds, which is not yet materialized, 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.

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

We draw attention to Note No 6(b), 6(c), 8 & 10 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 14 of the Statement relating to reversal of Deferred Tax Assets (Net) amounting to Rs. 48,878 thousand and Rs. 5,48,580 thousand for the quarter ended and nine month ended, 31st December, 2024. Considering the assessment of the management 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 (Net) are overstated and total comprehensive loss for the quarter ended 31st December, 2024 is understated by that extent.

6. 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

7. 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 and nine months ended 31st December, 2024, 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 31st December, 2024.

(ii) The statement includes the Parent Company's share of Net Loss of Rs. Nil and Rs. 9 thousand for the quarter and nine month ended 31st December, 2024, respectively, in respect of Majerhat Estates and Developers Limited, whose information has not been reviewed by their auditors. 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, these financial information are not material to the Investment Company.

(iii) The statement includes the Parent Company's share of Net Loss of Rs. Nil for the quarter and nine months ended 31st December, 2024 in respect of D1 Williamson Bio Fuel Limited,



ANIRUDDHA SENGUPTA
Digitally signed by ANIRUDDHA SENGUPTA
Date: 2025.02.14 19:30:58 +05'30'

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, these financial information are not material to the Parent Company.

8. Based on our review conducted as stated in Paragraph 3 & 4 above, except for the matters described in Paragraph 5 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.

Place: Kolkata

Date: 14th February, 2025



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

ANIRUDDHA SENGUPTA
Digitally signed by ANIRUDDHA SENGUPTA
Date: 2025.02.14
19:31:32 +05'30'

(A. Sengupta)

Partner

Membership No.: 051371

UDIN: 25051371BMUIZN8642

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@mdeodrussel.com, Website: www.wmtea.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2024

Particulars	(Rs. in thousand except earnings per share)					
	For the Quarter Ended			9 Months Ended		For the Year ended
	31st December, 2024 (Unaudited)	30th September, 2024 (Rs.) (Unaudited)	31st December, 2023 (Unaudited)	31st December, 2024 (Unaudited)	31st December, 2023 (Unaudited)	31st March, 2024 (Rs.) (Audited)
INCOME						
I Revenue from Operations						
Interest Income	25	148	369	320	625	5,000
Rental Income	-	-	-	-	24	-
Sale of Services	4,895	4,895	4,885	14,685	14,685	19,580
Dividend Income	-	8,645	-	8,645	-	4,319
Total Revenue from operations	4,920	13,688	5,254	23,650	15,334	28,899
II Other Income (Net of Provision)	41	-	3,089	41	6,824	28,796
III TOTAL INCOME	4,961	13,688	8,343	23,691	22,158	57,695
IV EXPENSES						
Finance Costs	6,725	3,088	5,509	11,278	5,968	30,255
Employee Benefits Expense	943	720	963	2,524	2,318	3,114
Depreciation Expense	4	4	7	12	21	28
Power and fuel	-	-	-	-	1,036	1,036
Legal and Professional charges	754	1,430	1,999	3,017	4,825	4,500
Provision for Doubtful Receivables	-	-	-	-	-	1,44,800
Claims against Guarantees	-	-	-	-	-	2,58,200
Provision for Doubtful Assets created/(Written back)	(72,220)	(48,100)	-	25,95,021	-	-
Other Expenses	1,476	852	1,09,057	3,518	1,10,856	9,711
TOTAL EXPENSES	(62,318)	(42,006)	1,17,535	26,15,370	1,25,024	4,51,644
V Profit/(Loss) before share of Profit/Loss of associate and joint venture(III-IV)	67,279	55,694	(1,09,192)	(25,91,679)	(1,02,866)	(3,93,949)
Share of Profit/Loss of associate and joint venture	(0)	(5)	-	(9)	(61)	(61)
VI Profit/(Loss) before Tax (V-VI)	67,279	55,689	(1,09,192)	(25,91,688)	(1,02,927)	(3,94,010)
Tax Expense	-	-	-	-	-	-
Deferred Tax	9,826	12,020	(28,037)	(6,23,765)	(43,931)	(14,750)
VII Profit after Tax for the period	57,453	43,669	(81,155)	(19,67,923)	(58,996)	(3,79,253)
VIII Other Comprehensive Income:						
i. Items that will not be reclassified to Profit or Loss						
- Changes in fair value of FVOCI Equity Instruments	2,73,099	(1,17,052)	4,81,994	5,25,769	8,60,256	10,93,018
- Remeasurement of post-employment benefit obligations	-	-	-	-	-	114
ii. Income tax relating to items that will not be reclassified to Profit or Loss	39,053	(16,738)	68,925	75,185	1,23,017	1,25,041
Total Other Comprehensive Income	2,34,046	(1,00,314)	4,13,069	4,50,584	7,37,239	9,68,091
Total Comprehensive Income for the year	2,91,499	(56,645)	3,31,914	(15,17,339)	6,78,243	5,88,837
Paid-up Equity Share Capital (Par value Rs. 10/- per Equity Share)	1,09,564	1,09,564	1,09,564	1,09,564	1,09,564	1,09,564
Other Equity excluding Revaluation Reserves	-	-	-	-	-	(7,95,553)
Earnings per Equity Share(Basic and Diluted) (in Rs.) (not annualised)	5.23	3.98	(7.41)	(179.61)	(5.38)	(34.61)

(Par Value Rs. 10/- per Equity Share)

See Accompanying Notes to the Financial Results

For and on behalf of the Board of Directors

LAKSHMAN SINGH Digitally signed by LAKSHMAN SINGH
Date: 2025.02.14 18:52:36 +05'30'

Lakshman Singh
Chairman & Director
DIN: 00027522



ANIRUDDHA SENGUPTA Digitally signed by ANIRUDDHA SENGUPTA
Date: 2025.02.14 19:32:06 +05'30'

Williamson Magor & Co. Limited

Notes to the Statement of Consolidated Unaudited Financial Results for the quarter and nine months ended 31st December, 2024

- 1) The above Consolidated Unaudited Financial Results (hereinafter referred to as "Financial Results") for the quarter and nine months ended 31st December, 2024 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") - 43 "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 14th February, 2025.
- 3) The above results have been reviewed by the Statutory Auditors as required under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 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 unless the NBFC operations are ceased by the Parent 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 has rejected the petition and passed the final order dated May 04, 2023 for cancellation of Registration. Further, a Writ Petition before the Calcutta High Court has been filed by the Parent Company for restoration of the licence and the matter is subjudice.

The Consolidated Unaudited Financial Results of the Parent Company for the quarter and nine months ended 31st December, 2024 have been prepared considering the prudential norms applicable to the Non-Banking Financial Company.

- 5) During the quarter and nine months ended 31st December, 2024, 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.

LAKSHMAN SINGH

Digitally signed by LAKSHMAN
SINGH
Date: 2025.02.14 18:57:45 +05'30'



ANIRUDDH
A
SENGUPTA

Digitally signed by
ANIRUDDHA
SENGUPTA
Date: 2025.02.14
19:32:33 +05'30'



6) a) The Parent Company is in dispute with its Secured Lenders, namely HDFC Bank Limited and InCred Financial Services Limited (formerly KKR Financial Services Private Limited), and accordingly, the Board of Directors has decided not to recognize interest on such borrowings for the current period in the Consolidated Unaudited Financial Results as the same is unascertainable at present.

b) The Secured Lender of the Parent Company, namely HDFC Bank Limited, has filed a suit before the Hon'ble High Court at Calcutta against the Parent Company and its Group Company for default in repayment of loans borrowed by the Parent Company and its Group Company. The Parent Company has decided to contest and defend its case.

c) In earlier year, the Parent Company could not repay the Term Loan of Rs. 10,00,000 thousand due to InCred Financial Services Limited (formerly KKR Financial Services Private Limited). The matter has been referred to Arbitration by the Secured Lender.

d) Interest of Rs. 762 thousand on unsecured loan from SREI Infrastructure Finance Limited ("SREI") for the month of November 2024 & December 2024 has not been provided in the above Financial Results.

e) Interest of Rs. 3,57,423 (Rs. in thousand) for Inter-corporate borrowings for the nine months ended 31st December, 2024 including Rs. 1,19,270 (Rs. in thousand) for the quarter ended 31st December, 2024 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 thousand 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 time-to-time by the debenture trustee towards recovery of its dues.

One-time settlement agreement dated 5th May, 2023 has been signed by the Debenture-holder, the Parent Company and Guarantors along with other borrowers. According to the agreement, the Parent Company and other borrowers had settled their respective liability towards debt securities in part for cash consideration of Rs. 4,96,700 thousand which was paid by a group company on behalf of the Parent Company and other borrowers and the balance is to be settled by selling the collateral Neemrana Land jointly owned by Vedica Sanjeevani Projects Private Limited and Christopher Estates Private Limited by the end of the year. However, the sale of Neemrana Land has not yet been materialized. The proceeds from the sale of Neemrana Land shall be adjusted to settle the outstanding dues only on the Final Settlement Date in the manner as may be communicated by the Debenture holder in writing.

8) In the earlier years, the Parent Company had settled and accounted for a term loan of Rs. 6,00,000 thousand at Rs. 4,79,108 thousand given by SREI Infrastructure Finance Limited ("SREI") as per MoU entered between the Parent Company, SREI and guarantors on 28.09.2020. However, the Parent Company has defaulted/delayed the payment as per terms and conditions of the MoU. In the matter,

LAKSHMAN SINGH

Digitally signed by LAKSHMAN
SINGH
Date: 2025.02.14 18:58:11 +05'30'



ANIRUDDH
A
SENGUPTA

Digitally signed by
ANIRUDDHA
SENGUPTA
Date: 2025.02.14
19:33:01 +05'30'

the Parent Company entered into a debt restructuring agreement for the balance Rs. 1,20,000 thousand payable in monthly instalments which was acknowledged as debt by the Parent Company and necessary expense been recorded and guaranteed by Mr. Aditya Khaitan, Promoter of the Company. However, as on 31st December 2024, the Parent Company has not paid Rs. 13,378 thousand (including interest) due for the month of November 2024 and December 2024. Subsequently, the Parent Company has cleared the dues for November 2024 in January 2025. As informed by the Management, extension for repayment of principal and payment of interest has been granted to the Parent Company by the lender.

- 9) In the earlier years, Kotak Mahindra Bank Limited ("KMBL") had agreed to invest in Compulsory Convertible Preference Shares ("CCPS") of McNally Bharat Engineering Limited ("MBECL") to the tune of Rs. 1,44,800 thousand and the Company had entered into a Share Subscription Shareholder's Agreement along with a Put Option Agreement with KMBL. As per the terms of agreement KMBL exercised put option to sell the said shares to the Company. On failure to recover the amount, KMBL filed an application under section 9 of Arbitration & Conciliation Act before the Bombay High Court. An order of injunction was passed upon the Parent Company restraining it from transferring, disposing of or alienating its assets and an undertaking was taken from the company that Rs. 5,000 thousand would be paid by it upfront which has since been paid.

The CCPS liability of Rs. 1,48,800 thousand has been settled for an amount of Rs. 63,000 thousand vide a settlement agreement dated 26th December, 2023. KMBL shall provide a grace period of 1 month with penal interest @ 2% p.m. on default in payment of instalments as agreed. However, a payment of Rs. 1 crore was made in December, 2024. As per the settlement agreement, the remaining Fixed Deposit of Rs. 80 lakhs in KMBL have been ceased, and the outstanding liability has been fully settled, with the penal interest charges also ceased in place of the default penalties.

- 10) In the previous quarter, one of the unsecured lenders of the Parent Company, Aryan Mining and Trading Corporation Private Limited has assigned its receivable from the Parent Company to Danta Vyapar Kendra Limited. The Principal of Loan assigned amounts to Rs. 38,392 thousand. As per the terms of assignment, the Loan was repayable in 7 monthly instalments starting from June 2024. However, the Parent Company has defaulted in payment of instalment to the tune of Rs. 41,874 thousand (including interest) due as on 31st December, 2024.
- 11) In the earlier years, the Parent Company had given Inter Corporate Loans and Advances to McNally Bharat Engineering Company Limited (MBECL). On 29th April 2022 National Company Law Tribunal (NCLT) Kolkata Branch II has passed the order against MBECL for initiation of the Corporate Insolvency Resolution Process (CIRP) as per the provision of the Insolvency Bankruptcy Code, 2016. The company had filed its claim of Rs. 15,96,621 thousand before the Interim Resolution Professional (IRP) of MBECL. The Resolution Professional (RP) had admitted the Claim to the extent of the principal amounting to Rs. 1,30,000 thousand only. The Resolution Plan has been approved by NCLT and is currently under implementation. However, the Parent Company has already made provisions against the Inter-corporate deposit given and its interest of Rs. 15,01,338 thousand. Further, the Parent Company's investment in MBECL, being a promoter shareholder, are locked for trading. Therefore, in

LAKSHMAN SINGH

Digitally signed by LAKSHMAN
SINGH
Date: 2025.02.14 18:58:32 +05'30'



ANIRUDDHA
SENGUPTA

Digitally signed by
ANIRUDDHA SENGUPTA
Date: 2025.02.14
19:33:26 +05'30'



accordance with Ind AS 113 Fair Value Measurement and as per the resolution plan, Investment in equity instruments of MBECL has been valued at Rs. Nil.

- 12) An Adjudicating Order No. Order/SV/VC/2024-25/30271 dated 10th April, 2024 was passed by SEBI Adjudicating Officer imposing a penalty of Rs. 200 thousand. The same has been paid during the previous quarter with corresponding charge to "Other Expenses".
- 13) Based on Notification no. DNBR.009/CGM(CDS)-2015 dated 27th March, 2015, provision is created for performing assets at 0.40 percent and non-performing assets at 10 percent or 100 percent, as required, on the balances of such assets as at the end of the reporting period. In accordance with the above, provision has been created amounting to Rs. 27,15,341 thousand due to reclassification of assets as Doubtful Assets in the previous quarter.
- 14) The Parent Company has reversed Deferred Tax Assets (Net) of Rs. 48,878 thousand and Rs. 5,48,580 thousand for the quarter and nine month ended 31st December, 2024, respectively. The Management is hopeful that adequate future taxable profit will be generated against which the Deferred Tax Assets (Net) could be utilised.
- 15) Balances relating to trade and other receivables and liabilities including those relating to loans to creditors are subject to reconciliation and confirmation from the parties, impact whereof is not ascertainable at present.
- 16) The Parent Company was registered as a Non-Banking Financial Company and primarily held shares in its group companies in India. The Parent Company is a single-segment entity as envisaged in Ind AS-108 on "Operating Segments".
- 17) Figures pertaining to the previous period/year have been rearranged/regrouped, wherever considered necessary, to make them comparable with those of the current period.

By Order of the Board
For Williamson Magor & Co. Limited

LAKSHMA Digitally signed by
LAKSHMAN SINGH
N SINGH Date: 2025.02.14
18:58:52 +05'30'

(Lakshman Singh)
(Director)
DIN: 00027522



Place: Kolkata
Date: 14th February, 2025



ANIRUDDHA Digitally signed by
ANIRUDDHA
SENGUPTA SENGUPTA
Date: 2025.02.14
19:33:53 +05'30'



WILLIAMSON MAGOR & CO. LIMITED

Corporate Identity Number (CIN) : L01132WB1949PLC017715
REGISTERED OFFICE : FOUR MANGO LANE, SURENDRA MOHAN GHOSH SARANI, KOLKATA - 700 001
TELEPHONE : 033-2210-1221, 2243-5391, 2248-9434, 2248-9435, FAX : 91-33-2248-3683 / 8114 / 6265
E-mail : administrator@wmg.co.in, Website : www.wmtea.com

A. FINANCIAL RESULTS.

Attached as per Annexure - A

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

– Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	In INR Crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	164.78
B	Of the total amount outstanding, amount of default as on date	164.78
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	
B	Of the total amount outstanding, amount of default as on date	
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	549.80

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e. 2nd and 4th quarter) – Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.

