



## WEBFIL LIMITED

"YULE HOUSE"

8, DR. RAJENDRA PRASAD SARANI, KOLKATA- 700001

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FAX : +91 33 2242 1335

E-mail : webfil@webfilindia.com

Website: www.webfilindia.com

CIN No. : L36900WB1979SGC032046

Ref. No. WEBFIL/CSE

22.05.2026

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

Dear Sir/Madam,

**Compliance of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015**  
**(for the Quarter & Year ended 31<sup>st</sup> March, 2026)**

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

1. Output of 238<sup>th</sup> Board Meeting held on 22.05.2026 started at 4.30 P.M. end on 6:45 P.M. for Accounts Approval as per requirement of Regulation 33 of the SEBI(LODR), 2015 for the quarter & Year ended on 31.03.2026

Kindly acknowledge receipt.

**Thanking You**

**Yours faithfully**

**WEBFIL LIMITED**

**Sneha Kewat**

**Company Secretary**

**Place: Kolkata**



**(A member of Yule Group of Companies)**



Independent Auditor's Report on the standalone Financial Results of WEBFIL Limited for the Quarter and Year ended 31<sup>st</sup> March, 2026 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements ) Regulations, 2015, as amended.

To  
The Board of Directors  
WEBFIL Limited  
"Yule House"  
8, Dr. Rajendra Prasad Sarani,  
  
Kolkata- 700001

We have audited the accompanying Statement of Standalone Financial Results of WEBFIL Limited ("the Company") for the quarter and year ended 31<sup>st</sup> March 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ( Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including relevant circulars issued by the SEBI from time to time.

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

- (i) presents the financial results in accordance with the requirements of regulation 33 of the Listing Regulations; and
- (ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act"), read with the relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards of Auditing (SA) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Statement" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Instituted of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities for the Statement**

This Statement has been prepared on the basis of the annual financial statement of the Company and has been approved by the Company's Board of Directors. The Board of Directors of the Company is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the applicable Ind AS prescribed under section 133 of the Act, read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also include maintenance of adequate accounting records in accordance with the provision of the Act, for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimate that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring



the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

The Borad of Directors is also responsible for overseeing the company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SA, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of this statement.

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

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

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



**GHOSHAL & GHOSAL**

*Chartered Accountants*

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

#### **Other Matters**

The statement includes the results for the quarter ended 31<sup>st</sup> March 2026, being the balancing figures between the audited figures in respect of the full financial year 2025-2026 and the published unaudited year-to-date figures up to the end of third quarter of the financial year 2025-2026, which were subjected to limited review.

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

**CA. Rabindra Nath Ghosh**

**Partner**

**Membership No: 050739**

**UDIN : 26050739SQBZKH5237**

**Place : Kolkata**

**Date : 22/05/2026**

**RABINDR  
A NATH  
GHOSH**

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**WEBFIL LIMITED**

Regd.Office: "YULE HOUSE" , 8, Dr. Rajendra Prasad Sarani, Kolkata - 700001CIN : L36900WB1979PLC032046

**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND TWELVE MONTHS ENDED  
31ST MARCH, 2026**

[₹ lakhs]

Sl. No.	Particulars	3 months ended 31.03.2026 [Audited]	Preceding 3 months ended 31.12.2025 [Unaudited]	Corresponding 3 months ended in the Previous year 31.03.2025 [Audited]	Year to date figures for the Year Ended 31.03.2026 [Audited]	Year to date figures for the Year Ended 31.03.2025 [Audited]
1.	<b>Income</b>					
	a) Revenue from Operations	1,820.16	988.06	2,292.25	5,037.57	5,402.19
	b) Other Operating Revenue	-	-	-	-	1.48
	c) Other Income	39.24	0.45	4.24	42.38	41.22
	Total Income	1,859.40	988.51	2,296.49	5,079.95	5,444.89
2.	<b>Expenditure</b>					
	a) Cost of Materials consumed	435.90	327.32	392.92	1,204.40	1,189.83
	b) Purchase of stock-in-trade	476.73	192.95	1,029.19	1,506.23	1,751.73
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	137.06	(145.52)	128.00	42.08	363.96
	d) Employees benefit expenses	127.94	137.70	110.13	528.46	511.93
	e) Finance costs	25.91	22.21	22.70	85.36	105.31
	f) Depreciation and Amortization Expenses	1.08	1.08	1.28	4.33	4.28
	g) Other Expenses	503.46	355.96	466.03	1,325.72	1,132.26
	Total	1,708.08	891.70	2,150.25	4,696.58	5,059.30
3.	Profit before exceptional items and tax (1-2)	151.32	96.81	146.24	383.37	385.59
4.	Exceptional Items	-	-	-	-	-
5.	Profit before tax (3-4)	151.32	96.81	146.24	383.37	385.59
6.	Tax Expense					
	Current Tax	48.83	28.00	35.58	112.83	107.97
	Deferred Tax	3.69	(2.12)	16.65	(2.05)	17.20
	Total Tax Expense	52.52	25.88	52.23	110.78	125.17
7.	Net Profit for the period (5-6)	98.80	70.93	94.01	272.59	260.42
8.	Other Comprehensive Income (OCI)					
	(a) Items that will not be reclassified to Profit or Loss	4.30	-	4.74	4.30	4.74
	(b) Income tax relating to Items that will not be reclassified to Profit or Loss	(1.12)	-	(1.23)	(1.12)	(1.23)
	(c) Items that will be reclassified to Profit or Loss	-	-	-	-	-
9.	Total Comprehensive Income for the period (7+8)	101.98	70.93	97.52	275.77	263.93
10.	Paid up Equity Share Capital of ₹ 10 each	853.25	853.25	853.25	853.25	853.25
11.	Other Equity (excluding revaluation reserves)	-	-	-	1,215.08	939.31
12.	Earnings per Equity Share of face value ₹ 10 (EPS)					
(a)	Basic (₹)	1.16	0.83	1.10	3.19	3.05
(b)	Diluted (₹)	1.16	0.83	1.10	3.19	3.05
	(Not annualised)					

**STATEMENT OF AUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND TWELVE MONTHS ENDED 31ST MARCH, 2026**

[₹ lakhs]

Sl. No.	Particulars	3 months ended 31.03.2026 [Audited]	Preceding 3 months ended 31.12.2025 [Unaudited]	Corresponding 3 months ended in the Previous year 31.03.2025 [Audited]	Year to date figures for the Year Ended 31.03.2026 [Audited]	Year to date figures for the Year Ended 31.03.2025 [Audited]
1.	Revenue					
[a]	Filament Division	-	-	-	-	10.32
[b]	Digital Division	1,820.16	988.06	2,292.25	5,037.57	5,393.35
	Total	1,820.16	988.06	2,292.25	5,037.57	5,403.67
	Less : Inter Segment Revenue	-	-	-	-	-
	Net Sales/Income from Operations	1,820.16	988.06	2,292.25	5,037.57	5,403.67
2.	Results					
[a]	Filament Division	(11.16)	(15.20)	(15.62)	(59.70)	(96.12)
[b]	Digital Division	152.37	134.22	184.56	492.41	556.15
[c]	Un-allocated	36.02	-	-	36.02	30.87
	Total	177.23	119.02	168.94	468.73	490.90
	Less : Finance cost	25.91	22.21	22.70	85.36	105.31
	Total Profit/Loss(-) Before Tax	151.32	96.81	146.24	383.37	385.59
3.	Segment Assets					
[a]	Filament Division	76.48	86.25	88.76	76.48	88.76
[b]	Digital Division	7,093.21	6,839.19	5,875.69	7,093.21	5,875.69
[c]	Un-allocated	162.46	335.34	630.77	162.46	630.77
	Total	7,332.15	7,260.78	6,595.22	7,332.15	6,595.22
4.	Segment Liabilities					
[a]	Filament Division	341.82	331.69	309.54	341.82	309.54
[b]	Digital Division	4,867.43	4,731.97	4,384.61	4,867.43	4,384.61
[c]	Un-allocated	54.57	230.77	108.51	54.57	108.51
	Total	5,263.82	5,294.43	4,802.66	5,263.82	4,802.66

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

**AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES**

[₹ lakhs]

Sl. No.	Particulars	Year Ended 31.03.2026 [Audited]	Year Ended 31.03.2025 [Audited]
<b>A</b>	<b>ASSETS</b>		
1	Non-current Assets		
	(a) Property, Plant and Equipment	99.19	103.53
	(b) Financial Assets		
	(i) Investments	51.45	51.45
	(ii) Trade receivables	-	-
	(iii) Other Financial Assets	461.81	399.99
	(c) Deferred tax assets (net)	55.78	54.85
	(d) Other non-current assets	43.84	42.87
	Total Non-current Assets	712.07	652.69
2	Current Assets		
	(a) Inventories	2,444.77	2,566.04
	(b) Financial Assets		
	(i) Trade receivables	3,972.80	3,060.89
	(ii) Cash and cash equivalents	0.12	0.14
	(iii) Bank balances other than above	75.16	79.02
	(iv) Other Financial Assets	10.04	7.70
	(c) Current Tax Assets (Net)	45.45	114.70
	(d) Other current assets	71.74	114.04
	Total Current Assets	6,620.08	5,942.53
	<b>TOTAL ASSETS</b>	<b>7,332.15</b>	<b>6,595.22</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	Equity		
	(a) Equity Share capital	853.25	853.25
	(b) Other Equity	1,215.08	939.31
	Total Equity	2,068.33	1,792.56
	Liabilities		
1	Non-current liabilities		
	(a) Provisions	97.02	102.11
	Total Non-current Liabilities	97.02	102.11
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,059.22	1,046.08
	(ii) Trade payables	2,499.02	2,142.60
	(iii) Other financial liabilities	1,529.19	1,465.16
	(b) Other current liabilities	79.37	46.71
	Total Current liabilities	5,166.80	4,700.55
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>7,332.15</b>	<b>6,595.22</b>

**Notes:**

1. The standalone financial results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 22nd May, 2026. The statutory auditors have expressed an unmodified audit opinion on the above financial results.
2. The Company does not have any exceptional item to report for the above periods.
3. This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year 2025-26 & 2024-25 and the published unaudited year to date figures up to the third quarter of financial years ended March 31, 2026 and March 31, 2025 respectively.
5. The Accounting policies and method of computation are being followed consistently in preparation of accounts.
6. Previous periods'/year's figures have been re-grouped/re-classified wherever considered necessary.

**For Ghoshal & Ghosal**

Chartered Accountants

FRN : 304013E

**RABINDRA  
NATH GHOSH**

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**CA Rabindra Nath Ghosh**

Partner

(Membership No.050739)

Place: Kolkata

Dated : 22nd May, 2026

For and on behalf of the Board

**SEKHAR  
BHATTACHARJEE**Digitally signed by SEKHAR  
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Director

(DIN 05125932)



Independent Auditor’s Report on the Consolidated Financial Results of WEBFIL Limited (Parent) and its joint Venture for the Quarter and Year ended 31<sup>st</sup> March, 2026 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements ) Regulations, 2015, as amended

To  
The Board of Directors  
WEBFIL Limited  
“Yule House”  
8, Dr. Rajendra Prasad Sarani,  
Kolkata- 700001

We have audited the accompanying statement of Consolidated Financial Results of WEBFIL Limited (“ the parent”) and its joint venture, for the quarter and year ended 31<sup>st</sup> March, 2026 (“the statement”), being submitted by the parent pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation 2015, as amended, including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations give to us, the statement:

- (i) presents the financial results in accordance with the requirements of Regulation 33 the Listing regulations. The statement includes the financial results/ financial information of the following joint venture entity:

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

- (ii) gives a true and fair view in conformity with the applicable Indian Accounting standards (“Ind AS”) prescribed under section 133 of the Companies Act,2013 (“the Act”), read with the relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the parent and it’s joint venture for the quarter and year ended March 31,2026.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards of Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the “Auditor’s Responsibilities for the Audit of the Statement” section of our report. We are independent of the parent and it’s joint venture in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirement that are relevant to our audit of the financial statement under provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management’s Responsibilities for the Statement**

This Statement has been prepared on the basis of the annual financial statement of the parent and it’s joint venture and has been approved by the parent board of directors. The Board of Directors of the parent is responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the parent and it’s joint venture in accordance with the applicable Ind AS prescribed under section 133 of the Act, read with relevant rules issued thereunder and other



accounting principles generally accepted in India and in compliance with regulation 33 of the listing regulations. The responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the parent and its joint venture and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the statement, the board of directors is responsible for assessing the parent's and joint venture's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the board of directors either intends to liquidate the parent and its joint venture or to cease operation, or has no realistic alternative but to do so.

The board of directors is also responsible for overseeing the parent's and its joint venture's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this statement.

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

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of Act, we are also responsible for expressing our opinion on whether the parent and its joint venture has in place adequate internal financial controls with reference to financial statement and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the parent's and its joint venture's ability to continue as a going concern. If we conclude that a material uncertainty exists we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However,



**GHOSHAL & GHOSAL**

*Chartered Accountants*

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future events or conditions may cause the parent and it's joint venture to cease to continue as a going concern.

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

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

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

#### **Other Matters**

- (i) The statement includes the parent's share of net profit after tax of Rs.184.59 lakhs and Rs.707.48 lakhs for the quarter and year ended 31<sup>st</sup> March 2026 respectively in respect of the sole joint venture whose financial statement/ financial information / financial results have not been audited by us. These financial statement/ financial information / financial results are unaudited and have been furnished to us by management and our conclusion on the statement, in so far as it relates to the amount and disclosures included in respect of the joint venture, is based solely on such unaudited, management certified financial statement/ financial information / financial results.
- (ii) The statement includes the results for the quarter ended 31<sup>st</sup> March 2026, being the balancing figures between the audited figures in respect of the full financial year 2025-2026 and the published unaudited year-to-date figures up to the end of third quarter of the financial year 2025-2026, which were subjected to limited review.

Our conclusion on the Statement is not modified in respect of above matters.

**CA. Rabindra Nath Ghosh**

**Partner**

**Membership No: 050739**

**UDIN : 26050739RQJQDB9693**

**Place : Kolkata**

**Date :22/05/2026**

**RABINDR  
A NATH  
GHOSH**

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# WEBFIL LIMITED

Regd. Office: "YULE HOUSE" , 8, Dr. Rajendra Prasad Sarani, Kolkata - 700001 CIN : L36900WB1979PLC032046

## STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND TWELVE MONTHS ENDED 31ST MARCH, 2026

[₹ lakhs]

Sl. No.	Particulars	3 months ended 31.03.2026 [Audited]	Preceding 3 months ended 31.12.2025 [Unaudited]	Corresponding 3 months ended in the Previous year 31.03.2025 [Audited]	Year to date figures for the Year Ended 31.03.2026 [Audited]	Year to date figures for the Year Ended 31.03.2025 [Audited]
1.	<b>Income</b>					
	a) Revenue from Operations	1,820.16	988.06	2,292.25	5,037.57	5,402.19
	b) Other Operating Revenue	-	-	-	-	1.48
	c) Other Income	39.24	0.45	4.24	42.38	41.22
	<b>Total Income</b>	<b>1,859.40</b>	<b>988.51</b>	<b>2,296.49</b>	<b>5,079.95</b>	<b>5,444.89</b>
2.	<b>Expenditure</b>					
	a) Cost of Materials consumed	435.90	327.32	392.92	1,204.40	1,189.83
	b) Purchase of stock-in-trade	476.73	192.95	1,029.19	1,506.23	1,751.73
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	137.06	(145.52)	128.00	42.08	363.96
	d) Employees benefit expenses	127.94	137.70	110.13	528.46	511.93
	e) Finance costs	25.91	22.21	22.70	85.36	105.31
	f) Depreciation and Amortization Expenses	1.08	1.08	1.28	4.33	4.28
	g) Other Expenses	503.46	355.96	466.03	1,325.72	1,132.26
	<b>Total</b>	<b>1,708.08</b>	<b>891.70</b>	<b>2,150.25</b>	<b>4,696.58</b>	<b>5,059.30</b>
3.	Profit before Share of Profit of Associates/Joint Ventures, exceptional items and tax (1-2)	151.32	96.81	146.24	383.37	385.59
4.	Exceptional Items	-	-	-	-	-
5.	Profit before Share of Profit of Associates/Joint Ventures and tax (3-4)	151.32	96.81	146.24	383.37	385.59
6.	Tax Expense					
	Current Tax	48.83	28.00	35.58	112.83	107.97
	Deferred Tax	3.69	(2.12)	16.65	(2.05)	17.20
	<b>Total Tax Expense</b>	<b>52.52</b>	<b>25.88</b>	<b>52.23</b>	<b>110.78</b>	<b>125.17</b>
7.	Profit before Share of Profit of Associates/Joint Ventures (5-6)	98.80	70.93	94.01	272.59	260.42
8.	Share of Profit of Associates/Joint Ventures	184.59	153.45	184.66	707.48	707.55
9.	<b>Profit After Tax (7+8)</b>	<b>283.39</b>	<b>224.38</b>	<b>278.67</b>	<b>980.07</b>	<b>967.97</b>
10.	Other Comprehensive Income (OCI)					
	(a) Items that will not be reclassified to Profit or Loss	4.30	-	4.74	4.30	4.74
	(b) Income tax relating to Items that will not be reclassified to Profit or Loss	(1.12)	-	(1.23)	(1.12)	(1.23)
	(c) Items that will be reclassified to Profit or Loss	-	-	-	-	-
11.	<b>Total Comprehensive Income for the period (9+10)</b>	<b>286.57</b>	<b>224.38</b>	<b>282.18</b>	<b>983.25</b>	<b>971.48</b>
12.	Paid up Equity Share Capital of ₹ 10 each	853.25	853.25	853.25	853.25	853.25
13.	Other Equity (excluding revaluation reserves)	-	-	-	5,376.79	4,393.54
14.	Earnings per Equity Share of face value ₹ 10 (EPS)					
	(a) Basic (₹)	3.32	2.63	3.27	11.49	11.34
	(b) Diluted (₹)	3.32	2.63	3.27	11.49	11.34
	(Not annualised)					

**STATEMENT OF AUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER  
AND TWELVE MONTHS ENDED 31ST MARCH, 2026**

[₹ lakhs]

Sl. No.	Particulars	3 months ended 31.03.2026 [Audited]	Preceding 3 months ended 31.12.2025 [Unaudited]	Corresponding 3 months ended in the Previous year 31.03.2025 [Audited]	Year to date figures for the Year Ended 31.03.2026 [Audited]	Year to date figures for the Year Ended 31.03.2025 [Audited]
1.	Revenue					
[a]	Filament Division	-	-	-	-	10.32
[b]	Digital Division	1,820.16	988.06	2,292.25	5,037.57	5,393.35
	Total	1,820.16	988.06	2,292.25	5,037.57	5,403.67
	Less : Inter Segment Revenue	-	-	-	-	-
	Net Sales/Income from Operations	1,820.16	988.06	2,292.25	5,037.57	5,403.67
2.	Results					
[a]	Filament Division	(11.16)	(15.20)	(15.62)	(59.70)	(96.12)
[b]	Digital Division	152.37	134.22	184.56	492.41	556.15
[c]	Un-allocated	36.02	-	-	36.02	30.87
	Total	177.23	119.02	168.94	468.73	490.90
	Less : Finance cost	25.91	22.21	22.70	85.36	105.31
	Total Profit/Loss(-) Before Tax	151.32	96.81	146.24	383.37	385.59
3.	Segment Assets					
[a]	Filament Division	76.48	86.25	88.76	76.48	88.76
[b]	Digital Division	7,093.21	6,839.19	5,875.68	7,093.21	5,875.68
[c]	Un-allocated	4,324.17	3,478.97	4,085.01	4,324.17	4,085.01
	Total	11,493.86	10,404.41	10,049.45	11,493.86	10,049.45
4.	Segment Liabilities					
[a]	Filament Division	341.82	331.69	309.54	341.82	309.54
[b]	Digital Division	4,867.43	4,731.97	4,384.60	4,867.43	4,384.60
[c]	Un-allocated	54.57	230.77	108.51	54.57	108.51
	Total	5,263.82	5,294.43	4,802.65	5,263.82	4,802.65

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

**AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES**

		[₹ lakhs]	
Sl. No.	Particulars	Year Ended 31.03.2026 [Audited]	Year Ended 31.03.2025 [Audited]
<b>A</b>	<b>ASSETS</b>		
1	Non-current Assets		
	(a) Property, Plant and Equipment	99.19	103.53
	(b) Financial Assets		
	(i) Investments	4,213.16	3,505.69
	(ii) Trade receivables	-	-
	(iii) Other Financial Assets	461.80	399.98
	(c) Deferred tax assets (net)	55.78	54.85
	(d) Other non-current assets	43.85	42.87
	Total Non-current Assets	4,873.78	4,106.92
2	Current Assets		
	(a) Inventories	2,444.77	2,566.04
	(b) Financial Assets		
	(i) Trade receivables	3,972.80	3,060.89
	(ii) Cash and cash equivalents	0.12	0.14
	(iii) Bank balances other than above	75.16	79.02
	(iv) Other Financial Assets	10.04	7.70
	(c) Current Tax Assets (Net)	45.45	114.70
	(d) Other current assets	71.74	114.04
	Total Current Assets	6,620.08	5,942.53
	<b>TOTAL ASSETS</b>	<b>11,493.86</b>	<b>10,049.45</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	Equity		
	(a) Equity Share capital	853.25	853.25
	(b) Other Equity	5,376.79	4,393.54
	Total Equity	6,230.04	5,246.79
	Liabilities		
1	Non-current liabilities		
	(a) Provisions	97.02	102.11
	Total Non-current Liabilities	97.02	102.11
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,059.22	1,046.08
	(ii) Trade payables	2,499.02	2,142.60
	(iii) Other financial liabilities	1,529.19	1,465.16
	(b) Other current liabilities	79.37	46.71
	Total Current liabilities	5,166.80	4,700.55
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>11,493.86</b>	<b>10,049.45</b>

**Notes:**

1. The above Consolidated Financial Results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 22nd May, 2026. The statutory auditors have expressed an unmodified audit opinion on the above financial results.
2. The Company does not have any exceptional item to report for the above periods.
3. This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year 2025-26 & 2024-25 and the published unaudited year to date figures up to the third quarter of financial years ended March 31, 2026 and March 31, 2025 respectively.
5. The Accounting policies and method of computation are being followed consistently in preparation of accounts.
6. The proportionate share of Associates/Joint Ventures in the net profits / losses is recognised in the Financial Results and the carrying value of the investment is adjusted by a like amount (referred as 'equity method') based on the un-audited Financial Statement of the Joint venture as available.
7. Previous periods'/year's figures have been re-grouped/re-classified wherever considered necessary.

**For Ghoshal & Ghosal**

Chartered Accountants

FRN : 304013E

**RABINDRA  
NATH GHOSH**

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**CA Rabindra Nath Ghosh**

Partner

(Membership No.050739)

Place: Kolkata

Dated : 22nd May, 2026

For and on behalf of the Board

**SEKHAR  
BHATTACHARJEE**

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Director  
(DIN 05125932)